REPORT
OF THE
COMMITTEE ON CONTRIBUTIONS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-SIXTH SESSION

SUPPLEMENT No. 11 (A/46/11)

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New York, 1991

NOTE

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I. ATTENDANCE

1. The fifty-first session of the Committee on Contributions was held at United Nations Headquarters from 3 to 28 June 1991. The following members were present:

Mr. Kenshiro AKIMOTO

Syed Amjad ALI

Mr. Henrik AMNEUS

Mr. Sergio CHAPARRO Ruíz

Mr. Yuri A. CHULKOV

Mr. Jorge José DUHALT

Mr. John D. FOX

Mr. Ion GORITZA

Mr. Peter GREGG

Mr. Elias M. C. KAZEMBE

Mr. Vanu G. MENON

Mr. Atilio N. MOLTENI

Mr. Mohamed Mahmoud OULD EL GHAOUTH

Mr. Dimitri RALLIS

Mr. Ugo SESSI

Mr. WANG Liansheng

Mr. Assen ZLATANOV

Mr. Bagbeni Adeito Nzengeya was not able to attend.

2. The Committee elected Syed Amjad Ali as Chairman and Mr. Dimitri Rallis as Vice-Chairman.

II. TERMS OF REFERENCE

3. The Committee conducted its work on the basis of General Assembly resolution 45/256 A and C of 21 December 1990, which reads as follows:

"A

"The General Assembly,

"Recalling all its previous resolutions on the scale of assessments, in particular resolutions 43/223 B of 21 December 1988 and 44/197 A of 21 December 1989,

"Having considered the report of the Committee on Contributions, 1/

"Taking note of the views expressed in the Fifth Committee during the forty-fifth session, 2/

"Bearing in mind the difficult economic situation faced by many Member States, in particular the developing countries and among them the least developed countries,

"1. Reaffirms that:

"(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

"(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

"(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

"2. Requests the Committee on Contributions to recommend to the General Assembly at its forty-sixth session a scale of assessments whose period of applicability will then be decided by the Assembly and which is prepared on the basis of the recommendations of the Committee contained in its report, 1/ taking into account the following:

"(a) The debt adjustment approach used in the preparation of the scale of assessments for the period 1989-1991;

"(b) A low per capita income allowance formula, taking into account the recommendations of the Committee, adjusted in accordance with the evolution of the average world per capita income until 1989;

"1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).

"2/ Ibid., Forty-fifth Session, Fifth Committee, 3rd to 5th, 7th to 9th, 13th, 15th and 52nd meetings, and corrigendum.

"(c) Individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

"3. Also requests the Committee on Contributions to use the criteria specified in paragraph 42 of its report for the ad hoc adjustment of the machine scale and to provide detailed information on the decisions made in this regard; it is recognized that the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

"4. Further requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessment, in particular with regard to:

"(a) The scheme of limits, with a view to reducing speedily any of its excessive distorting effects;

"(b) The possible modification of the statistical base period;

"(c) The possibility of excluding the allocation of any additional points, as a result of the application of the scheme of limits, to those Member States having a very low per capita income;

"(d) The application of debt-adjusted income as recommended by the Committee in its report and the debt adjustment factor and taking into account the views expressed during the forty-fifth session of the General Assembly;

"(e) The application of price-adjusted rates of exchange;

"(f) Alternative income concepts;

"(g) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in paragraph 3 of Assembly resolution 43/223 B;

"(h) The relationship of each of the elements and factors as part of the overall methodology;

"5. Requests the Committee on Contributions to submit to the General Assembly at its forty-sixth session a report on the work undertaken in response to the requests contained in paragraph 4 of the present resolution;

"6. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance if necessary."

...

"C

"The General Assembly,

"Recalling rule 160 of the rules of procedure of the General Assembly,

"Requests the Committe on Contributions to hold in 1991, on an experimental basis, one or two information meetings, in a manner to be decided by the Committee, prior to executing the ad hoc adjustment of the machine scale, so as to give Member States the opportunity to provide the Committee with additional information as deemed necessary for the purpose of making the ad hoc adjustments."

III. ORGANIZATION OF WORK

4. The Committee on Contributions began its task of preparing the new scale of assessments by reviewing the statistical information provided by Member States as well as non-member States for the years 1980 to 1989.

5. In the process of framing the machine scale, the Committee noted the declared intent of the Democratic People's Republic of Korea and the Republic of Korea to seek United Nations membership as indicated in documents S/22642 and S/22455, respectively. In view of the near certainty of the two States becoming members before the end of 1991, the Committee examined machine scales including as well as excluding the two States. However, doubts arose about the appropriateness of including in a scale of assessments to be formally recommended to the General Assembly for adoption States not yet members of the United Nations.

6. The Committee requested the opinion of the Office of Legal Affairs of the Secretariat in this matter. The Office of Legal Affairs recalled that, as set out in rule 160 of the rules of procedure of the General Assembly, the mandate of the Committee on Contributions is to "advise the General Assembly concerning the apportionment, under Article 17, paragraph 2, of the Charter, of the expenses of the Organization among Members, broadly according to capacity to pay". The inclusion by the Committee in its report to the Assembly of information on how expenses would be apportioned to non-member States would, on its face, fall outside that mandate. The Committee was also cautioned not to appear to be prejudging the decisions of the Security Council and the General Assembly on whether or not to admit the States concerned. However, the legal opinion also noted that if the Committee limited itself to proposing a scale of assessments of Member States as of June 1991, that scale might well be out of date by the time the Fifth Committee considered the matter at the forty-sixth session of the General Assembly. The Office of Legal Affairs also advised that, without recommending any hypothetical scale of assessments in its report, the Committee could nevertheless consider the case of a scale of assessments which included the two States in question, and, should the two States indeed be admitted, authorize its Chairman to bring its views on such a scale of assessments to the attention of the Fifth Committee.

7. In an effort to fulfil its mandate under paragraphs 2 and 3 of General Assembly resolution 45/256 A to pre-empt the need for a resumed session of the Committee and to facilitate the work of the Fifth Committee as much as possible, and, at the same time, not wanting to exceed its mandate or prejudge the decisions of the Security Council and the General Assembly, the Committee, having carefully considered the advice of the Office of Legal Affairs, decided to include in the body of the present report a machine scale excluding the Republic of Korea and the Democratic People's Republic of Korea and without ad hoc adjustments. Annex IA to the present report contains a scale of assessments that includes the two States and reflects ad hoc adjustments that the Committee could execute more readily for this version of the new scale. In the event the two States are admitted to the United Nations, the Chairman will seek immediately by mail the authorization of the Committee members to recommend to the General Assembly for adoption the scale of assessments contained in column 7 of annex IA.

8. The Committee also held an information meeting for Member States (see para. 36) and continued its work on the improvement of the methodology for the preparation of future scales of assessment (see sect. VIII).

IV. CURRENT METHODOLOGY

A. Current scale methodology and its application

9. The capacity to pay is the fundamental criterion for determining the scale of assessments. For ease of reference, the methodology currently used to approximate the capacity to pay and its application are briefly described.

10. The components of the methodology and criteria comprise the following:

(a) National income data provided by all States for the 10-year period 1980-1989;

(b) Debt relief reduces the annual national income of eligible countries with high levels of external debt;

(c) The low per capita income allowance formula reduces the national income already adjusted for debt relief on the basis of its two parameters, namely the upper per capita income limit of $2,600 and the relief gradient of 85 per cent;

(d) The rates of assessment of Member States may not be lower than 0.01 per cent (floor rate) or exceed 25.00 per cent (ceiling rate);

(e) The assessment rates of least developed countries (LDCs) may not exceed 0.01 per cent;

(f) The scheme of limits avoids excessive variations of individual rates of assessments between successive scales.

11. The national income data in United States dollars are prepared by the United Nations Statistical Office for all Member States. For countries with market economies, the figures are derived as follows:

Gross domestic product

Plus : Net factor income from the rest of the world
Equals : Gross national product
Minus : Consumption of fixed capital
Equals : National income in national currency

Application of exchange rate 1/

Equals : National income in United States dollars

12. For countries with centrally planned economies during the years 1980-1989, the derivation of national income involves these steps:

Net material product

Plus	:	Wages and salaries paid by units of the non-material sphere (excluding allowances for business trips)
Plus	:	Contributions to social insurance paid by units of the non-material sphere
Plus	:	Insurance compensation received by the material sphere
Plus	:	Profit in the non-material sphere
Minus	:	Losses in reserves in the material sphere
Minus	:	Insurance premiums paid from the material sphere
Minus	:	Expenditures on social and cultural services furnished by enterprises of the material sphere to their employees
Minus	:	Imputed gross output of financial institutions (banks and insurance companies) destined for enterprises in the material and non-material spheres
Plus	:	Net factor income received from abroad
Equals	:	National income at market prices in national currency

Application of exchange rate 1/

Equals : National income in United States dollars

13. The methodology transforms national income in United States dollars into assessable income for the determination of individual assessment rates, which are then adjusted through the application of the various limits. In annex IA to the present report, the step-by-step adjustments to the national income averages for the years 1980-1989 through the application of the current methodology are shown for all Member States for the scale of assessments. Annex IB shows the number of points which are redistributed among Member States by each of the steps. The end result is referred to as a machine scale whose calculation is based upon the following adjustment steps:

(a) The national income of countries identified for debt relief is reduced by an amount based on a theoretical debt-service ratio. On the assumption that total external debt outstanding is repaid on the average in approximately eight years, 12 per cent of this debt is deducted from the national income of eligible countries. By reducing the sum total of national incomes, this adjustment increases not the absolute but the proportionate national income of the Member States that received no debt relief or whose relative debt relief reduction is lower than the amount of total debt relief as a percentage of total national income (see annex IA, columns 1 and 2, for the percentage distribution and annex IB, column 1, for the point differences);

(b) The national income figures resulting from step (a) are further adjusted for low per capita national income. The national income of countries whose per capita national income is below the per capita income limit of $2,600 is reduced by the percentage resulting from calculating 85 per cent of the percentage difference between the country's per capita income and $2,600. For example, for a country with an average per capita income of $1,000, the average total national income, adjusted for debt relief, is reduced by 52.3 per cent ($2,600 - $1,000 = $1,600; $1,600 = 61.5 per cent of $2,600; 85 per cent of 61.5 per cent = 52.3 per cent). The total amount of relief granted is added to the national income of the countries not affected by the formula in proportion to their respective share (pro rata) of their collective

national income. The national income figures thus adjusted constitute the assessable income (see annex IA, column 3, and annex IB, column 2);

(c) The ceiling and floor rates are applied and the assessment rates of the least developed countries are reviewed to ensure that they do not increase. The points that make up the difference between the sum of the assessment rates thus adjusted and 100.00 per cent are distributed, on a pro rata basis, among the countries with assessment rates below the ceiling and above the floor that are not least developed countries (see annex IA, columns 4 and 5, and annex IB, columns 3 and 4);

(d) The scheme of limits is applied. It consists of eight rate brackets and two sets of constraints, i.e., percentage and index point limits, which delimit the maximum possible individual rate increases or decreases between two scales. The level of the maximum increase or decrease is defined by the limit with the lesser value. For example, the rate of a Member State that was assessed at 3.21 per cent under the 1989-1991 scale can increase or decrease by a maximum of 0.24 points for the new scale (3.21 x 0.075 = 0.24); similarly, a 1989-1991 rate of 2.31 can increase or decrease by a maximum of 0.20 points (2.31 x 0.1 = 0.23).

If the present official scale is	The percentage change in the new machine scale should not be more than the lesser of:	
	Percentage limits	Index point limits
Above 5.00 per cent	5.0	75 points
2.50 - 4.99 per cent	7.5	30 points
1.00 - 2.49 per cent	10.0	20 points
0.76 - 0.99 per cent	12.5	11 points
0.51 - 0.75 per cent	15.0	10 points
0.25 - 0.50 per cent	17.5	6 points
0.05 - 0.24 per cent	20.0	2 points
0.01 - 0.04 per cent	-	1 point

14. After the application of the scheme of limits, the points that cannot be absorbed by countries whose rates of assessment have reached the level permissible under the scheme of limits are distributed, on a pro rata basis, among those countries whose assessment rate increases or decreases are within the constraints established by the scheme of limits (see annex IA, column 6, and annex IB, column 5).

B. Review of the upper per capita income limit

15. In accordance with the mandate contained in paragraph 2 (b) of General Assembly resolution 45/256 A, the Committee examined anew the appropriate level of the adjustment for the upper per capita income limit of $2,200 applied for the 1986-1988 and 1989-1991 scales of assessments. It recalled its recent deliberations and recommendation in this regard, 2/ which had

focused on avoiding the past practice of increasing the upper per capita income limit on an ad hoc basis.

16. The Committee noted that the upper per capita income limit had been established at $1,000 in 1948 and left at that level until 1974; the gradient was initially set at 40 per cent; it increased to 50 per cent in 1953 and did not change again until 1974. Both components of the low per capita income allowance formula have been adjusted since then; the more recent changes are shown below:

Comparison of average world per capita income and per capita income limits for statistical base periods after 1970

Assessment scale period (i)	Statistical base period (ii)	Average world per capita income (iii)	Per capita income limit (iv)	Percentage difference (v)
1980-1982	1971-1977	1 210	1 800	49
1983-1985	1971-1980	1 458	2 100	43
1986-1988	1974-1983	1 845	2 200	19
1989-1991	1977-1986	2 155	2 200	2
1992-1994	1980-1989	2 555	2 600	1

The Committee noted that the average per capita income and the per capita income limit have come closer together over time. The Committee decided to use an upper per capita income level of $2,600 for the preparation of the new scale of assessments, as it approximated the average world per capita income for the statistical base period 1980-1989.

17. One member of the Committee opposed the decision to use $2,600 as an upper per capita income limit. He noted that the limit was first established in 1948 at a level of $1,000, which was well above the average world per capita income at that time, and that historically the limit had been maintained at higher levels than the average world per capita income as shown in paragraph 16. He recalled that the upper per capita income limit has been described as a concept that refers to a minimum level of income required to satisfy the basic needs of the population and, therefore, its amount does not necessarily have to be equivalent to the amount of the average world per capita income, although both of them should evolve accordingly. He noted

that the Statistical Office provided information on the evolution of average world per capita income, showing that it increased by 16.8 per cent between the two statistical base periods 1974-1983 and 1977-1986 and by 18.6 per cent between the two statistical base periods 1977-1986 and 1980-1989. He argued that, according to the information provided by the Statistical Office, the average world per capita income has grown 38.5 per cent since 1985, when the $2,200 level was first adopted, and, therefore, the upper per capita income limit should be established at $3,000 so as to reflect this evolution. He also noted that the increase in the upper per capita income limit to $2,600 represents, in fact, a reduction in real terms of the level established in 1985 and pointed out that the level had to be raised to at least $2,800 in order to maintain the same real value as in 1985.

18. Some members advocated the use of the estimated average world per capita income as the upper per capita income limit in the low per capita income allowance formula. They argued that this would have the advantage of being automatically adjusted in accordance with the evolution of the world per capita income and at the same time would contribute to the establishment of a system which would be stable over time.

19. Some other members considered the increase to $2,600 more than adequate in view of the problems of calculating an average inflation rate that reflected differences in purchasing power. They felt that the average world per capita income did not reflect the differences in purchasing powers of States and could not therefore be used to automatically adjust the upper per capita income limit.

20. In response to these observations, the Committee examined the difference in the net impact of the three levels; the results of this comparison are shown in annex II to the present report.

C. Debt adjustment approach

21. As mandated by paragraph 2 (a) of General Assembly resolution 45/256 A, the Committee employed in the preparation of the new scale the debt adjustment approach used for the scale of assessments for the period 1989-1991. For this adjustment, the Statistical Office relies on debt stock information provided by Member States to the World Bank and published in the World Debt Tables. These data are used by the World Bank for its operational purposes and include debt stock information for countries below a certain level of national per capita income, which changes over time, resulting in a changing universe of countries for which debt stock data are available at any given time.

22. The Committee noted that these characteristics of the data used for the debt adjustment approach had resulted in debt relief adjustments for two Organisation for Economic Cooperation and Development (OECD) countries for the 1986-1988 and the 1989-1991 scale, namely Greece and Portugal. The Statistical Office had again made debt adjustments for these countries in computing the new machine scale for those years of the statistical base period that these countries were part of the World Bank universe.

23. Some members of the Committee expressed reservation about the inclusion of OECD countries in the universe of countries receiving debt relief

adjustments in the scale of assessments. Noting that Greece was no longer part of the World Bank universe in 1989, they argued that the inclusion of the two countries violated the spirit underlying those adjustments, which were intended to benefit developing countries burdened by large amounts of external debt. The Committee noted that concern but could not reach a conclusion on whether or how to substitute its own criteria for those of the World Bank. Issues of both consistency and data availability are involved in the question. If the Committee defined its own universe of countries eligible for debt adjustments, it would risk the unavailability or non-comparability of data for some of them. As previously reported, 3/ debt stock data from other sources, such as the International Monetary Fund (IMF), are not comparable to those of the World Bank. If the Committee continued to make debt adjustments on the basis of the World Bank's changing universe of countries, it would risk a certain incompatibility with the General Assembly's intent for the debt adjustments. In that context, it was noted that OECD as well as non-OECD countries might move in and out of the World Bank universe based on changing national per capita incomes.

24. In view of these circumstances and of the continued ad hoc nature of the debt adjustment approach, the Committee decided, in full awareness of the reservations of some of its members, to make the debt adjustment for the new scale of assessments on the basis of the World Bank criteria and data and to revert to the issue at a later stage.

D. Application of the scheme of limits to the assessment rates of non-member States on first becoming Member States

25. In the context of dealing with the integration into the next scale of assessments of the Democratic People's Republic of Korea and the Republic of Korea, the Committee addressed the issue of the application of the scheme of limits to the assessment rates of non-member States on first becoming Member States. In discussing this issue, the Committee recalled that the two States that became members since the introduction of the scheme of limits in the 1986-1988 scale were assessed at the floor rate and thus not affected by the scheme of limits. It also noted that the rights and obligations of Member States were quite different from those of non-member States, that a Member State's rate of assessment should reflect its capacity to pay and that Member States with similar national incomes and populations should be assessed at comparable levels.

26. For all these reasons, the Committee concluded that the change from non-member to Member State represented a fundamental change in status. Consequently, the Committee decided to recommend to the General Assembly that the scheme of limits should not be applied to the assessment rate of a non-member State on first becoming a Member State. The scheme of limits would, of course, be applicable to a new Member State in the preparation of subsequent scales of assessments using the original rate of assessment as the base in the same manner as for all other Member States.

27. Some members expressed the view that in the light of the extremely high growth rate of the national income of the Republic of Korea, the effect of which cannot be adequately adjusted by the 10-year statistical base period, as well as the uncertainty concerning the future application of the scheme of limits, the Republic of Korea should benefit from the present scheme.

V. REVIEW OF THE SCALE OF ASSESSMENTS

A. Statistical information

28. The Statistical Office provided to the Committee a comprehensive database for all Member States and non-member States on national income in local currency, population, and exchange rates, and for external debt for countries eligible for debt relief adjustment for the period 1980-1989, which is the basis for the preparation of the next scale of assessments. The information presented also included derived data such as national income in United States dollars and average national and per capita incomes which were compared with the averages for the statistical base period 1977-1986 underlying the present scale of assessments. With the exception of the exchange rates of a few countries, the Committee accepted the data presented without change.

29. All data used by the Committee are provided by Member States as well as non-member States or are estimated on the basis of such data. National income data in local currency are compiled by the Statistical Office through its annual questionnaire on national accounts. Population information is based on official data and estimates published in the United Nations Demographic Yearbook. Average annual market exchange rates were obtained from IMF.

30. In accordance with past practice, the Committee converted the national income figures in local currencies provided by Member States into United States dollars by using the average market rates reported by Member States to IMF for each of the years of the statistical base period 1980-1989. For the rapidly decreasing group of countries that are not members of IMF, United Nations operational rates were used.

31. In this connection, the Committee considered a note by the United Nations Statistical Office which compared IMF exchange rates with price-adjusted rates of exchange (PARE). While PARE still has not been integrated into the scale methodology, these data enabled the Committee to identify countries in which exchange rate movements over time do not reflect changes in domestic prices. For these countries, the use of IMF exchange rates may result in a distorted measure of the capacity to pay. The Committee decided to use PARE for the conversion of national income in local currency to United States dollars for seven countries with extreme levels of distortion. These are: Afghanistan, Iraq, Iran (Islamic Republic of), Lebanon, Nicaragua, Peru and Uganda.

32. The Government of the Islamic Republic of Iran, in a representation to the Committee, had provided constructed exchange rates (weighted averages of actual exchange rates), which differed considerably from those published by IMF. The Committee examined these rates at great length but decided against their use owing to the fact that they resulted in what were considered unrealistically low average per capita incomes of well below $2,000. On the other hand, the official rate results in unrealistically high average per capita incomes of almost $4,000. In the light of the information available to it, the Committee decided that the application of PARE produced more realistic results (per capita income of $2,545) for the period 1980-1989.

33. On the basis of all information available to the Committee, including that contained in a representation by Bulgaria, it was decided to apply again

the Committee's former decision to use the rate with premium submitted by the Government of Bulgaria as the conversion factor. 4/

34. On the basis of a representation by Romania to the Committee, it was decided to use the exchange rates provided by the Government of Romania, which were different from the ones so far published by IMF. Identical rates had been submitted to IMF. At the time of writing, IMF had not reached a conclusion on whether to change its published exchange rates for Romania.

B. Representations by Member States

35. The Committee had before it 10 written representations from the Governments of Bulgaria, Cuba, Czechoslovakia, India, the Islamic Republic of Iran, Pakistan, Peru, Poland, Romania and Saudi Arabia. It examined each of them carefully and took them into consideration in its work.

C. Information meeting for Member States

36. In accordance with General Assembly resolution 45/256 C, the Committee held an information meeting on 14 June 1991 to give Member States the opportunity to provide it with additional information as deemed necessary for the purpose of making the ad hoc adjustments. The meeting had been announced in the Journal of the United Nations in advance. During the meeting, the Committee heard 13 statements by representatives of the Governments of Algeria, Brazil, Bulgaria, Cuba, Czechoslovakia, Egypt, Hungary, India, the Islamic Republic of Iran, Peru, Poland, Romania and Tunisia. The Chairman of the Committee informed the government representatives that the concerns expressed would be taken into consideration during the ad hoc adjustment of the machine scale and that the extent of possible relief would depend on the availability of points provided voluntarily for that purpose.

D. Ad hoc adjustments (mitigation) to the machine scale

37. As indicated in section III of the present report, the scale of assessments presented in section VI below is a machine scale excluding the Democratic People's Republic of Korea and the Republic of Korea. The Committee was unable to secure points for the ad hoc adjustment of a machine scale that, in all likelihood, would be outdated after September 1991. In addition there was some reluctance to participate in two ad hoc adjustment processes. The scale shown in section VI has not, therefore, been subject to mitigation.

38. In making the ad hoc adjustments to the scale shown in annex I, the Committee was guided by paragraph 3 of General Assembly resolution 45/256 A. The oral and written representations made by Member States were also taken into account. On the basis of a strict interpretation of the criteria for ad hoc adjustments endorsed by the resolution, the Committee compiled a list of eight countries whose machine rates would warrant ad hoc adjustments. Particular attention was given to the effects of exchange rate distortions that could not be reduced by the application of PARE, the economic impact of the crisis brought about by the situation between Iraq and Kuwait, and substantial changes in economic circumstances of countries that have occurred since 1989.

39. The Committee had at its disposal 26 points offered by Japan for the purpose of the traditional ad hoc adjustments (for the other 24 points offered by Japan, see para. 59). It distributed 10 points on the basis of the list of countries referred to above. In the process of distribution, several Committee members felt that the criteria could be applied also to a number of other developing countries and the 16 additional points available were distributed on that basis. The results of the ad hoc adjustment process may be easily discerned from column 6 of annex IB.

40. Some members expressed the view that the number of points offered by Japan for mitigation was excessive and the resulting adjustments could not be fully justified in terms of the criteria established by the General Assembly. They argued that large-scale mitigation seriously undermined the capacity-to-pay principle. Those members also expressed reservations on the criteria used to distribute the additional 16 points.

VI. MACHINE SCALE OF ASSESSMENTS

41. The reasons for the inclusion of a machine scale rather than a final recommended scale in the body of the present report are outlined in section I above. In analysing the figures below, and, for that matter, the figures in annexes IA, IB and III, it may be useful to bear in mind the following:

(a) The machine scale was prepared in strict adherence to the General Assembly mandate contained in paragraph 2 of resolution 45/256 A;

(b) The primary reason for changes in individual rates of assessment is to be found in the absolute and relative changes of average national incomes between the statistical base periods 1977-1986 and 1980-1989. Since the scale of assessments is a zero-sum instrument, the relative changes in national incomes actually have greater impact on individual rates of assessment than patterns of absolute growth. This phenomenon explains in large part the decreases in the rates for some countries with strong economies and the increases for countries with economies which are perceived as rather weaker (annex IV). While both experienced economic growth in the 1980s, the relative rate of growth of the latter group exceeded that of the former during the 1980-1989 statistical base period;

(c) While the Committee made great efforts to alleviate the effects of the most extreme exchange rate distortions it was aware of the impossibility of eliminating them entirely. Even the universal application of PARE could not eliminate all such distortions;

(d) The debt adjustment approach, which is still of an ad hoc nature, provides relief to countries on the basis of their debt stock. Thus, it provides greater relief to countries with large outstanding debt rather than those which have repaid some or all of their external debt (71 points redistributed);

(e) The increase in the upper per capita income level provides additional relief to countries with average per capita incomes of less than $2,600. In the zero-sum context, the total amount of relief granted is added to the national income of the countries with higher average per capita incomes in proportion to their share of their collective national incomes (827 points redistributed);

(f) The large-scale distortions of the capacity to pay inherent in the application of the floor and ceiling rates are manifest (51 and 551 points redistributed as result of floor and ceiling, respectively);

(g) The scheme of limits is intended to avoid excessive variations of individual rates of assessment between successive scales (382 points redistributed).

It should be noted that, without affecting the end result, the volume of points redistributed through the application of each of the elements of the methodology, as shown in parenthesis at the end of subparagraphs (d) to (g) above, might be different if the elements of the methodology were applied in a different order.

42. The complex interaction of all these factors produced the machine scale below:

Member State	Per cent
Afghanistan	0.01
Albania	0.01
Algeria	0.17
Angola	0.01
Antigua and Barbuda	0.01
Argentina	0.57
Australia	1.54
Austria	0.77
Bahamas	0.02
Bahrain	0.03
Bangladesh	0.01
Barbados	0.01
Belgium	1.07
Belize	0.01
Benin	0.01
Bhutan	0.01
Bolivia	0.02
Botswana	0.01
Brazil	1.60
Brunei Darussalam	0.03
Bulgaria	0.13
Burkina Faso	0.01
Burundi	0.01
Cambodia	0.01
Cameroon	0.02
Canada	3.17
Cape Verde	0.01
Central African Republic	0.01
Chad	0.01
Chile	0.08
China	0.79
Colombia	0.13
Comoros	0.01
Congo	0.01
Costa Rica	0.01
Côte d'Ivoire	0.02
Cuba	0.11
Cyprus	0.02
Czechoslovakia	0.57
Denmark	0.66
Djibouti	0.01
Dominica	0.01
Dominican Republic	0.02
Ecuador	0.04
Egypt	0.08
El Salvador	0.02
Equatorial Guinea	0.01
Ethiopia	0.01
Fiji	0.01

Member State	Per cent
Finland	0.57
France	6.05
Gabon	0.02
Gambia	0.01
Germany	9.02
Ghana	0.01
Greece	0.36
Grenada	0.01
Guatemala	0.03
Guinea	0.01
Guinea-Bissau	0.01
Guyana	0.01
Haiti	0.01
Honduras	0.01
Hungary	0.19
Iceland	0.03
India	0.38
Indonesia	0.17
Iran (Islamic Republic of)	0.79
Iraq	0.14
Ireland	0.18
Israel	0.23
Italy	4.29
Jamaica	0.01
Japan	11.95
Jordan	0.02
Kenya	0.01
Kuwait	0.27
Lao People's Democratic Republic	0.01
Lebanon	0.01
Lesotho	0.01
Liberia	0.01
Libyan Arab Jamahiriya	0.25
Liechtenstein	0.01
Luxembourg	0.06
Madagascar	0.01
Malawi	0.01
Malaysia	0.13
Maldives	0.01
Mali	0.01
Malta	0.01
Mauritania	0.01
Mauritius	0.01
Mexico	0.90
Mongolia	0.01
Morocco	0.04
Mozambique	0.01
Myanmar	0.01
Namibia	0.01
Nepal	0.01
Netherlands	1.52
New Zealand	0.25

Member State	Per cent
Nicaragua	0.01
Niger	0.01
Nigeria	0.21
Norway	0.56
Oman	0.03
Pakistan	0.07
Panama	0.02
Papua New Guinea	0.01
Paraguay	0.02
Peru	0.07
Philippines	0.08
Poland	0.49
Portugal	0.20
Qatar	0.05
Romania	0.17
Rwanda	0.01
Saint Kitts and Nevis	0.01
Saint Lucia	0.01
Saint Vincent and the Grenadines	0.01
Samoa	0.01
Sao Tome and Principe	0.01
Saudi Arabia	0.98
Senegal	0.01
Seychelles	0.01
Sierra Leone	0.01
Singapore	0.13
Solomon Islands	0.01
Somalia	0.01
South Africa	0.43
Spain	2.02
Sri Lanka	0.01
Sudan	0.01
Suriname	0.01
Swaziland	0.01
Sweden	1.13
Syrian Arab Republic	0.05
Thailand	0.12
Togo	0.01
Trinidad and Tobago	0.05
Tunisia	0.03
Turkey	0.27
Uganda	0.01
USSR	11.21
United Arab Emirates	0.21
United Kingdom of Great Britain and Northern Ireland	5.12
United Republic of Tanzania	0.01
United States of America	25.00
Uruguay	0.05
Vanuatu	0.01
Venezuela	0.49
Viet Nam	0.01
Yemen	0.01

Member State	Per cent
Yugoslavia	0.44
Zaire	0.01
Zambia	0.01
Zimbabwe	0.01
Total	100.00

VII. ASSESSMENT OF NON-MEMBER STATES

43. In establishing the rates of assessment that form the basis for the calculation of the flat annual fee of which non-member States should contribute to the expenses of the United Nations under the new scale of assessments, the Committee applied the same methodology as for Member States. The proposed rates are as follows:

Non-member State	Percentage
Democratic People's Republic of Korea	0.05 a/
Holy See	0.01
Monaco	0.01
Nauru	0.01
Republic of Korea	0.24 a/
San Marino	0.01
Switzerland	1.16
Tonga	0.01

a/ Not applicable in case of admission as Member States.

44. In accordance with the procedure established by the General Assembly, the rates of assessment are subject to consultations with the Governments concerned.

45. It is recalled that the General Assembly, in its resolution 44/197 B of 21 December 1989, endorsed revised assessment procedures for non-member States. They provide for assessment of contributions on the basis of a flat annual fee which is calculated for each non-member State on the basis of its past level of participation in United Nations activities. It is then applied to the applicable assessment base which equals the total net assessment for the United Nations regular budget for the year, adjusted for tax refunds. The flat annual fee rates in effect are:

Non-member State	Flat annual fee as proportion of assessment rate %
Democratic People's Republic of Korea	10 a/
Holy See	10
Monaco	5
Nauru	1
Republic of Korea	15 a/
San Marino	5
Switzerland	30
Tonga	5

a/ Not applicable in case of admission as Member States.

VIII. POSSIBLE FUTURE ADJUSTMENTS OF THE CURRENT METHODOLOGY

46. In accordance with the mandate contained in paragraph 4 of General Assembly resolution 45/256 A, the Committee continued its work on the improvement of the methodology for the preparation of future scales of assessment. In the time remaining after the preparation of the next scale of assessments, the Committee was not able to deal with all eight topics listed in paragraph 4. It decided to concentrate its efforts on the statistical base period, the scheme of limits and PARE.

47. In the course of the discussion on these topics, some members expressed the view that, because of the close interrelationship of each of the elements and factors of the methodology, the room for improvements of the individual elements and factors was very limited so long as a very important criterion (i.e., the ceiling, which is another kind of limit) was left out of the consideration. In that connection, they pointed out that the burden of transfer by the application of the ceiling in the machine scale amounted to 551 points as against 382 for the scheme of limits. Those members noted that recently the scale of assessments had been discussed in the General Assembly in an increasingly difficult climate in which many Member States sought to reduce as much as possible their rates of assessment. They considered that that problem had arisen because the rates of assessment were based exclusively on the principle of capacity to pay. In their opinion it was time to review the methodology in a much wider framework so that Member States would look upon their assessed contributions in a more positive light taking into account the benefits and privileges of membership. For example, they considered that the rates of assessment could be linked partly to the participation or membership of Member States in the main organs of the United Nations such as the Security Council, or the Secretariat. In their view, the total minimum share of the permanent members of the Security Council should also be fixed.

48. Other members shared the views expressed in paragraph 47 above that the negative attitudes about the scale of assessments reflect the fact that rates of assessment are based primarily on the principle of capacity to pay. They agreed that the time has come to reconsider the methodology in an effort to have Member States look upon their assessed contributions in a more positive light as a reflection of the benefits and privileges of membership. They suggested that, in addition to linking rates of assessment partly to factors such as seats held by Member States in the major organs of the United Nations and positions held by nationals of Member States in the Secretariat, rates of assessment might also be linked to factors reflecting the interest of Member States in the United Nations such as the size of their missions to the Organization. In regard to the suggestion that the total share of the regular budget paid by permanent members of the Security Council should be fixed, some other members thought there was no basis for such a concept and noted that the special responsibilities of the permanent members of the Security Council already are reflected in their increased rates of assessment for special peace-keeping accounts.

49. In regard to the reference in paragraph 47 above about the redistribution of points required by application of the ceiling rate, some members recalled that the possibility of making changes in the ceiling and floor rates of assessment has long been considered a major policy issue well beyond the mandate of the Committee. Furthermore, they expressed the view that it may be

misleading to indicate that application of the ceiling rate requires the redistribution of 551 points. They observed that, while the purpose of the scheme of limits necessitates it to be the last adjustment applied to national income, it appeared that there is no methodological necessity for applying the ceiling rate next to last. As indicated in paragraph 41 above, they noted that the amount of points to be redistributed for each adjustment would depend upon the order in which the adjustments are made. For example, the ceiling rate would require the redistribution of 259 points in the current scale if it were applied as the first adjustment to national income.

50. In the context of its discussion on the upper per capita income limit (see sect. IV, B), the Committee decided to recommend that future adjustments be based on the change in average world per capita income.

A. Statistical base period

51. The Committee examined a number of statistical tables showing the effects of varying statistical base periods using a database updated to and including the year 1989. Annex V illustrates the effects of using statistical base periods of 12, 7, 5 and 3 years.

52. Analysis of the data did not lead to unanimity of opinion among Committee members. Some Committee members voiced their inclination to consider a statistical base period of less than 10 years. They sympathized with the sentiment repeatedly expressed in Fifth Committee debates that a shorter base period would more realistically reflect capacity to pay at the time of payment. It was felt that that argument was all the more relevant in view of the recent market changes in the economies of the countries in Eastern Europe and in countries affected by the crisis brought about by the situation between Iraq and Kuwait. Those members also felt that considerable continuity had been achieved with the 10-year statistical base period that had been used in the scales of assessment in effect since 1983.

53. Some members reaffirmed the need for the stability and continuity inherent in the 10-year statistical base period and emphasized its ability to capture some indication of national wealth and capital accumulation. They held that, over time, it resulted in more realistic assessment rates for the vast majority of Member States by evening out the impact of abrupt or short-lived economic changes. They also pointed out that that issue had been discussed at great length in the Fifth Committee during the forty-fifth session of the General Assembly, when the majority of Member States had expressed support for a 10-year statistical base period.

54. Other members of the Committee expressed the opinion that any decision on changing the statistical base period should be made taking into account the close relationship between the statistical base period and the scheme of limits. It was noted that long statistical base periods may obviate the need for the scheme of limits as they smooth out economic changes over time. Shorter statistical base periods, while better reflecting capacity to pay at the time of payment, might, however, result in the kind of excessive increase or decrease in individual rates between successive scales which the scheme of limits was designed to temper.

B. Scheme of limits

55. The Committee considered this topic on the basis of a note by the Secretariat and a number of statistical tables. The Committee recalled its extensive discussion at its fiftieth session and re-examined the effects of alternative rate brackets and constraints and the progressive application of the scheme of limits over a three-year scale period using the new machine scale. A summary table of the effects of several options is contained in annex VI.

56. Some members noted the benefit of the scheme of limits in the new machine scales to a large number of developing countries which, in their opinion, outweighed the excessive positive or negative impact its application has on the assessment rates of a few developed countries. They also noted in that context the distorting impact of the ceiling. Some other members noted that the scheme of limits benefited 18 countries and that the principal beneficiaries were developed countries. That circumstance resulted in increased rates of assessment for 26 mainly developed countries, with the single largest impact on the Union of Soviet Socialist Republics. In that context, some members of the Committee advocated the gradual abolition of the scheme of limits.

57. The Committee examined five different modifications of the scheme of limits as shown in annex VI. It noted that four of them produced very modest results and therefore did not warrant further study. However, the Committee noted that the progressive application of the scheme of limits over a three-year scale period would result in the phasing out of the scheme of limits in the course of one or two three-year scale periods provided that the rates of the third year of one scale period were used as the basis for comparison with the machine scale of the next three-year scale period. It was also noted that similar results and consequences could be obtained through the successive use of one-year scale periods. However, those modifications might result in increases in the rates of developing countries and decreases in those of developed ones, at least as indicated by application to the new machine scale.

58. In view of the conflicting results yielded by various modified versions of the scheme of limits, some members felt that there did not appear to be a viable alternative to the present scheme of limits except the voluntary redistribution of points from major beneficiaries of the scheme of limits to those most disadvantaged by it, thus preserving the scheme's benefits for the largest possible number of developing countries while at the same time alleviating its most extreme negative effects.

59. At that stage, the Committee was informed that Japan would offer part of the benefit it would receive from the application of the scheme of limits, namely 24 points, for the purpose of reducing the excessive distorting effects in accordance with the spirit of General Assembly resolution 45/256 A. The Committee was also informed that Japan, in making that offer, hoped that its example would be emulated by other major beneficiaries of the scheme of limits in future scales. Japan also hoped that the General Assembly would adopt the new scale of assessments for a three-year period.

60. The 24 points offered by Japan were earmarked on a pro rata basis as follows: Union of Soviet Socialist Republics 20 points, Czechoslovakia 2 points, Hungary 1 point and Poland 1 point.

61. In the course of the discussion, further proposals for altrenative rate brackets and constraints were made by Committee members. As some of them involved quite extensive reprogramming of the computer program for the scale of assessments, it was not possible to examine their effects during the current session. In that context, the Committee also recalled the General Assembly mandate to keep the scale methodology as simple and transparent as possible and reiterated the close relationship between the statistical base period and the scheme of limits, already referred to in paragraph 50 above.

62. In view of the above, the Committee decided that it was premature at this stage to make recommendations to the General Assembly regarding the preservation, abolition or modification of the scheme of limits.

C. Price-adjusted rates of exchange (PARE)

63. The Committee had before it a note by the Statistical Office reviewing the work it had done since 1985 on PARE and their possible integration into the scale methodology. The note also provided an overview of PARE conversion rates and PARE-converted national income for all countries for the period 1970-1989.

64. The Committee recalled the initial link between its previous analyses of inflation in United States dollars and PARE. Since national exchange rates frequently did not reflect changes in domestic prices, their use for the conversion of national income in local currency into national income in United States dollars might result in distortions of a country's capacity to pay as measured by national or per capita income in United States dollars, particularly in situations with high rates of inflation. From a base period at which actual exchange rates and PARE were on the average equal, PARE followed domestic inflation. It thus corrected inflation-related distortions in national exchange rates and corresponding national income data in United States dollars, and also permitted more realistic low per capita income adjustments in the context of the scale methodology.

65. As reported on several occasions since 1985, the Committee saw great merit in PARE while at the same time recognizing its conceptual and practical limitations. Conceptually, PARE could only eliminate distortions in national income per capita income data in United States dollars that were caused by inflation.

66. Further attention needed to be given to the use of appropriate exchange rates for the base period in the calculation of PARE. That was particularly relevant for countries with economies in transition whose exchange rates already were distorted during the PARE base period. The other question that needed to be addressed was how to deal with changes in the PARE base period in order to keep it as close as possible to the statistical base period used by the Committee for the scale of assessments.

67. PARE's principal limitation consisted, until recently, of the inability of countries with centrally planned economies to support PARE. While most members of the Committee now supported PARE in principal despite some remaining doubts, its application in countries with centrally planned economies or with economies in transition still faced some practical difficulties.

68. However, incremental progress had been made in the utilization of PARE. In the preparation of the 1989-1991 scale, PARE was utilized to identify countries with significant exchange rate distortions. They received special consideration in the ad hoc adjustment of the machine scale. For the new scale, as described in section V, A above, PARE rates were actually used for the conversion into United States dollars of national income in local currency for seven countries with exchange rate distortions of 40 per cent or more.

69. In view of PARE's ability to correct some distortions in the capacity to pay, the Committee would revert to the matter and report to the General Assembly on its further work as appropriate.

IX. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Collection of contributions

70. The Committee took note of the report of the Secretary-General which indicated that, at the conclusion of the current session, the following 12 Member States were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter: Cambodia, Central African Republic, Chad, Congo, Dominican Republic, Equatorial Guinea, Gambia, Guatemala, Liberia, Sao Tome and Principe, Sierra Leone and South Africa. In this regard, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the present report, if necessary.

B. Payment of contributions in currencies other than United States dollars

71. Under the provisions of paragraph 3 (b) of its resolution 43/223 A, the General Assembly empowered the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1989, 1990 and 1991 in currencies other than United States dollars.

72. The Committee took note of a report of the Secretary-General which stated that nine Member States availed themselves of the opportunity of paying the equivalent of $4.3 million in eight non-United States dollar currencies acceptable to the Organization in 1990.

C. Date of next session

73. The Committee decided to hold its fifty-second session in New York from 15 June to 2 July 1992.

Notes

1/ IMF exchange rates are used for all IMF members and the United Nations operational rate is used for the remaining countries.

2/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 11 (A/44/11), paras. 25-29; and ibid., Forty-fifth Session, Supplement No. 11 (A/45/11), paras. 7-9.

3/ Ibid., Forty-fourth Session, Supplement No. 11 (A/44/11), paras. 20 and 21; and ibid., Forty-fifth Session, Supplement No. 11 (A/45/11), para. 31.

4/ Ibid., Forty-third Session, Supplement No. 11 (A/43/11), para. 48.

ANNEX IA

STEP-BY-STEP ADJUSTMENTS TO NATIONAL INCOME ON THE BASIS OF THE METHODOLOGY FOR THE DETERMINATION OF THE NEW SCALE OF ASSESSMENTS (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA)

(percentage)

	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
Member State	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AFGHANISTAN	0.02	0.02	0.00	0.01	0.01	0.01	0.01
ALBANIA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.37	0.36	0.29	0.29	0.30	0.17	0.16
ANGOLA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
ARGENTINA	0.62	0.57	0.52	0.52	0.54	0.57	0.57
AUSTRALIA	1.24	1.25	1.38	1.37	1.49	1.51	1.51
AUSTRIA	0.61	0.62	0.68	0.68	0.74	0.75	0.75
BAHAMAS	0.01	0.01	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.02	0.02	0.02	0.02	0.03	0.03	0.03
BANGLADESH	0.12	0.12	0.02	0.02	0.02	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	0.78	0.80	0.88	0.88	0.95	1.06	1.06
BELIZE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.00	0.01	0.01	0.01	0.01
BHUTAN	0.00	0.00	0.00	0.01	0.01	0.01	0.01
BOLIVIA	0.04	0.04	0.02	0.02	0.02	0.02	0.01
BOTSWANA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
BRAZIL	2.22	2.14	1.68	1.67	1.73	1.60	1.59
BRUNEI DARUSSALAM	0.02	0.02	0.03	0.03	0.03	0.03	0.03

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
BULGARIA	0.15	0.15	0.12	0.12	0.12	0.13	0.13
BURKINA FASO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CAMBODIA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
CAMEROON	0.07	0.07	0.03	0.03	0.03	0.02	0.01
CANADA	2.56	2.58	2.84	2.83	3.08	3.11	3.11
CAPE VERDE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CHILE	0.15	0.13	0.08	0.08	0.08	0.08	0.08
CHINA	2.85	2.85	0.74	0.73	0.76	0.77	0.77
COLOMBIA	0.27	0.26	0.13	0.13	0.13	0.13	0.13
COMOROS	0.00	0.00	0.00	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
COSTA RICA	0.03	0.02	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	0.06	0.05	0.02	0.02	0.02	0.02	0.02
CUBA	0.16	0.16	0.13	0.13	0.14	0.11	0.09
CYPRUS	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.31	0.31	0.30	0.30	0.31	0.57	0.55
DENMARK	0.53	0.54	0.60	0.59	0.64	0.65	0.65

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per *capita* income, floor and ceiling	Debt, low per *capita income*, floor, ceiling and scheme of limits	New Scale (including *ad hoc* adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DJIBOUTI	0.00	0.00	0.00	0.01	0.01	0.01	0.01
DOMINICA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.05	0.05	0.02	0.02	0.02	0.02	0.02
ECUADOR	0.08	0.07	0.03	0.03	0.04	0.04	0.03
EGYPT	0.39	0.36	0.17	0.16	0.17	0.08	0.07
EL SALVADOR	0.03	0.03	0.01	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
ETHIOPIA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.46	0.47	0.52	0.51	0.56	0.57	0.57
FRANCE	4.89	4.92	5.42	5.39	5.87	6.00	6.00
GABON	0.02	0.02	0.02	0.02	0.02	0.02	0.02
GAMBIA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
GERMANY	6.98	7.05	7.76	7.73	8.41	8.93	8.93
GHANA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
GREECE	0.31	0.29	0.32	0.32	0.35	0.35	0.35
GRENADA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
GUATEMALA	0.07	0.07	0.03	0.03	0.03	0.03	0.02
GUINEA	0.02	0.01	0.00	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.00	0.00	0.00	0.01	0.01	0.01	0.01

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
GUYANA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
HONDURAS	0.03	0.02	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.17	0.16	0.12	0.12	0.12	0.19	0.18
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	1.56	1.54	0.35	0.35	0.37	0.37	0.36
INDONESIA	0.64	0.61	0.18	0.18	0.19	0.17	0.16
IRAN (ISLAMIC REPUBLIC OF)	0.97	0.98	0.96	0.95	0.99	0.79	0.77
IRAQ	0.27	0.27	0.23	0.23	0.24	0.14	0.13
IRELAND	0.15	0.15	0.17	0.17	0.18	0.18	0.18
ISRAEL	0.21	0.21	0.23	0.23	0.25	0.23	0.23
ITALY	3.97	3.99	4.41	4.38	4.76	4.29	4.29
JAMAICA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
JAPAN	11.96	12.08	13.29	13.23	14.39	11.95	12.45
JORDAN	0.04	0.03	0.02	0.02	0.02	0.02	0.01
KENYA	0.05	0.05	0.01	0.01	0.01	0.01	0.01
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	0.13	0.13	0.05	0.05	0.05	0.05	0.05
KOREA, REPUBLIC OF	0.78	0.75	0.67	0.67	0.69	0.69	0.69
KUWAIT	0.21	0.21	0.24	0.24	0.26	0.26	0.25
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.00	0.00	0.00	0.01	0.01	0.01	0.01

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
LEBANON	0.01	0.01	0.00	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.20	0.20	0.22	0.22	0.24	0.24	0.24
LIECHTENSTEIN	0.00	0.00	0.00	0.01	0.01	0.01	0.01
LUXEMBOURG	0.05	0.05	0.05	0.05	0.06	0.06	0.06
MADAGASCAR	0.02	0.02	0.00	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MALAYSIA	0.22	0.21	0.14	0.14	0.14	0.13	0.12
MALDIVES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.00	0.00	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	1.24	1.15	0.84	0.84	0.87	0.88	0.88
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.13	0.12	0.04	0.04	0.04	0.04	0.03
MOZAMBIQUE	0.02	0.02	0.00	0.01	0.01	0.01	0.01
MYANMAR	0.06	0.05	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NEPAL	0.02	0.02	0.00	0.01	0.01	0.01	0.01
NETHERLANDS	1.23	1.23	1.36	1.35	1.46	1.50	1.50
NEW ZEALAND	0.20	0.20	0.22	0.22	0.24	0.24	0.24
NICARAGUA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.00	0.01	0.01	0.01	0.01
NIGERIA	0.54	0.52	0.20	0.20	0.21	0.21	0.20
NORWAY	0.45	0.46	0.51	0.50	0.54	0.55	0.55
OMAN	0.05	0.05	0.05	0.05	0.05	0.03	0.03
PAKISTAN	0.27	0.26	0.06	0.06	0.07	0.07	0.06
PANAMA	0.03	0.03	0.02	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.04	0.04	0.02	0.02	0.02	0.02	0.02
PERU	0.16	0.14	0.06	0.06	0.07	0.07	0.06
PHILIPPINES	0.26	0.24	0.08	0.08	0.08	0.08	0.07
POLAND	0.52	0.50	0.35	0.34	0.36	0.48	0.47
PORTUGAL	0.21	0.20	0.19	0.19	0.20	0.20	0.20
QATAR	0.04	0.04	0.05	0.05	0.05	0.05	0.05
ROMANIA	0.27	0.26	0.16	0.16	0.17	0.17	0.17
RWANDA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.00	0.00	0.00	0.01	0.01	0.01	0.01

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SAINT LUCIA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAMOA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.79	0.79	0.88	0.87	0.95	0.96	0.96
SENEGAL	0.02	0.02	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.00	0.01	0.01	0.01	0.01
SINGAPORE	0.13	0.13	0.14	0.14	0.16	0.13	0.12
SOLOMON ISLANDS	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SOMALIA	0.02	0.02	0.00	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.50	0.50	0.41	0.40	0.41	0.41	0.41
SPAIN	1.63	1.64	1.81	1.80	1.96	1.98	1.98
SRI LANKA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
SUDAN	0.06	0.05	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SWEDEN	0.91	0.92	1.02	1.01	1.10	1.11	1.11
SYRIAN ARAB REPUBLIC	0.16	0.15	0.11	0.11	0.12	0.05	0.04
THAILAND	0.33	0.32	0.12	0.12	0.13	0.12	0.11

Member State	STATISTICAL BASE PERIOD 1980–1989 average						
		INCOME ADJUSTED FOR:					
			LOW PER CAPITA INCOME $2600/85%;				
				FLOOR=0.01%; CEILING=25%			
	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	New Scale (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TOGO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.04	0.04	0.05	0.05	0.05	0.05	0.05
TUNISIA	0.06	0.06	0.03	0.03	0.03	0.03	0.03
TURKEY	0.46	0.44	0.22	0.22	0.23	0.27	0.27
UGANDA	0.03	0.03	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	7.34	7.41	8.16	8.12	8.84	11.10	10.90
UNITED ARAB EMIRATES	0.19	0.19	0.21	0.21	0.23	0.21	0.21
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.13	4.17	4.60	4.57	4.96	5.02	5.02
UNITED REPUBLIC OF TANZANIA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	27.59	27.83	30.65	30.51	25.00	25.00	25.00
URUGUAY	0.06	0.06	0.05	0.05	0.05	0.05	0.04
VANUATU	0.00	0.00	0.00	0.01	0.01	0.01	0.01
VENEZUELA	0.43	0.40	0.44	0.44	0.47	0.49	0.49
VIET NAM	0.06	0.06	0.01	0.01	0.01	0.01	0.01
YEMEN	0.05	0.05	0.02	0.02	0.02	0.01	0.01
YUGOSLAVIA	0.46	0.45	0.41	0.41	0.42	0.42	0.42
ZAIRE	0.03	0.02	0.00	0.01	0.01	0.01	0.01
ZAMBIA	0.02	0.02	0.00	0.01	0.01	0.01	0.01
ZIMBABWE	0.04	0.04	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00

ANNEX IB

POINT DIFFERENCES RESULTING FROM THE STEP-BY-STEP ADJUSTMENTS TO NATIONAL INCOME ON THE BASIS OF THE METHODOLOGY FOR THE DETERMINATION OF THE NEW SCALE OF ASSESSMENTS (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA)

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
AFGHANISTAN				–0.02	0.01							
ALBANIA				–0.01								
ALGERIA		–0.01		–0.07			0.01			–0.13		–0.01
ANGOLA				–0.03								
ANTIGUA AND BARBUDA					0.01							
ARGENTINA		–0.05		–0.05			0.02		0.03			
AUSTRALIA	0.01		0.13			–0.01	0.12		0.02			
AUSTRIA	0.01		0.06				0.06		0.01			
BAHAMAS			0.01									
BAHRAIN							0.01					
BANGLADESH				–0.10						–0.01		
BARBADOS												
BELGIUM	0.02		0.08				0.07		0.11			
BELIZE					0.01							
BENIN				–0.01	0.01							
BHUTAN					0.01							
BOLIVIA				–0.02								–0.01
BOTSWANA				–0.01	0.01							
BRAZIL		–0.08		–0.46		–0.01	0.06			–0.13		–0.01
BRUNEI DARUSSALAM			0.01									

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
BULGARIA				–0.03					0.01			
BURKINA FASO				–0.01	0.01							
BURUNDI				–0.01	0.01							
CAMBODIA					0.01							
CAMEROON				–0.04						–0.01		–0.01
CANADA	0.02		0.26			–0.01	0.25		0.03			
CAPE VERDE					0.01							
CENTRAL AFRICAN REPUBLIC				–0.01	0.01							
CHAD				–0.01	0.01							
CHILE		–0.02		–0.05								
CHINA				–2.11		–0.01	0.03		0.01			
COLOMBIA		–0.01		–0.13								
COMOROS					0.01							
CONGO				–0.01	0.01							
COSTA RICA		–0.01		–0.01								
COTE D'IVOIRE		–0.01		–0.03								
CUBA				–0.03			0.01			–0.03		–0.02
CYPRUS												
CZECHOSLOVAKIA				–0.01			0.01		0.26			–0.02
DENMARK	0.01		0.06			–0.01	0.05		0.01			

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
DJIBOUTI					0.01							
DOMINICA					0.01							
DOMINICAN REPUBLIC				–0.03								
ECUADOR		–0.01		–0.04			0.01					–0.01
EGYPT		–0.03		–0.19		–0.01	0.01			–0.09		–0.01
EL SALVADOR				–0.02								
EQUATORIAL GUINEA					0.01							
ETHIOPIA				–0.03								
FIJI												
FINLAND	0.01		0.05			–0.01	0.05		0.01			
FRANCE	0.03		0.50			–0.03	0.48		0.13			
GABON												
GAMBIA					0.01							
GERMANY	0.07		0.71			–0.03	0.68		0.52			
GHANA				–0.03								
GREECE		–0.02	0.03				0.03					
GRENADA					0.01							
GUATEMALA				–0.04								–0.01
GUINEA		–0.01		–0.01	0.01							
GUINEA-BISSAU					0.01							

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
GUYANA					0.01							
HAITI				–0.01	0.01							
HONDURAS		–0.01		–0.01								
HUNGARY		–0.01		–0.04					0.07			–0.01
ICELAND												
INDIA		–0.02		–1.19			0.02					–0.01
INDONESIA		–0.03		–0.43			0.01			–0.02		–0.01
IRAN (ISLAMIC REPUBLIC OF)	0.01			–0.02		–0.01	0.04			–0.20		–0.02
IRAQ				–0.04			0.01			–0.10		–0.01
IRELAND			0.02				0.01					
ISRAEL			0.02				0.02			–0.02		
ITALY	0.02		0.42			–0.03	0.38			–0.47		
JAMAICA				–0.01								
JAPAN	0.12		1.21			–0.06	1.16			–2.44	0.50	
JORDAN		–0.01		–0.01								–0.01
KENYA				–0.04								
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF				–0.08								
KOREA, REPUBLIC OF		–0.03		–0.08			0.02					
KUWAIT			0.03				0.02					–0.01
LAO PEOPLE'S DEMOCRATIC REPUBLIC					0.01							

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
LEBANON				–0.01	0.01							
LESOTHO				–0.01	0.01							
LIBERIA				–0.01	0.01							
LIBYAN ARAB JAMAHIRIYA			0.02				0.02					
LIECHTENSTEIN					0.01							
LUXEMBOURG							0.01					
MADAGASCAR				–0.02	0.01							
MALAWI				–0.01	0.01							
MALAYSIA		–0.01		–0.07						–0.01		–0.01
MALDIVES					0.01							
MALI				–0.01	0.01							
MALTA												
MAURITANIA		–0.01			0.01							
MAURITIUS												
MEXICO		–0.09		–0.31			0.03		0.01			
MONGOLIA												–0.01
MOROCCO		–0.01		–0.08								
MOZAMBIQUE				–0.02	0.01							
MYANMAR		–0.01		–0.04								
NAMIBIA												

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
NEPAL				–0.02	0.01							
NETHERLANDS			0.13			–0.01	0.11		0.04			
NEW ZEALAND			0.02				0.02					
NICARAGUA				–0.01								
NIGER				–0.01	0.01							
NIGERIA		–0.02		–0.32			0.01					–0.01
NORWAY	0.01		0.05			–0.01	0.04		0.01			
OMAN										–0.02		
PAKISTAN		–0.01		–0.20			0.01					–0.01
PANAMA				–0.01								
PAPUA NEW GUINEA				–0.01								
PARAGUAY				–0.02								
PERU		–0.02		–0.08			0.01					–0.01
PHILIPPINES		–0.02		–0.16								–0.01
POLAND		–0.02		–0.15		–0.01	0.02		0.12			–0.01
PORTUGAL		–0.01		–0.01			0.01					
QATAR			0.01									
ROMANIA		–0.01		–0.10			0.01					
RWANDA				–0.01	0.01							
SAINT KITTS AND NEVIS					0.01							

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
SAINT LUCIA					0.01							
SAINT VINCENT AND THE GRENADINES					0.01							
SAMOA					0.01							
SAO TOME AND PRINCIPE					0.01							
SAUDI ARABIA			0.09			–0.01	0.08		0.01			
SENEGAL				–0.01								
SEYCHELLES					0.01							
SIERRA LEONE				–0.01	0.01							
SINGAPORE			0.01				0.02			–0.03		–0.01
SOLOMON ISLANDS					0.01							
SOMALIA				–0.02	0.01							
SOUTH AFRICA				–0.09		–0.01	0.01					
SPAIN	0.01		0.17			–0.01	0.16		0.02			
SRI LANKA				–0.03								
SUDAN		–0.01		–0.04								
SURINAME					0.01							
SWAZILAND						–0.01	0.09		0.01			
SWEDEN	0.01		0.10				0.01			–0.07		–0.01
SYRIAN ARAB REPUBLIC		–0.01		–0.04			0.01			–0.01		–0.01
THAILAND		–0.01		–0.20								

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	col.(2)–col.(1) of annex IA		col.(3)–col.(2) of annex IA		col.(4)–col.(3) of annex IA		col.(5)–col.(4) of annex IA		col.(6)–col.(5) of annex IA		col.(7)–col.(6) of annex IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
TOGO				–0.01	0.01							
TRINIDAD AND TOBAGO			0.01									
TUNISIA				–0.03								
TURKEY		–0.02		–0.22			0.01		0.04			
UGANDA				–0.02								
UNION OF SOVIET SOCIALIST REPUBLICS	0.07		0.75			–0.04	0.72		2.26			–0.20
UNITED ARAB EMIRATES			0.02				0.02			–0.02		
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	0.04		0.43			–0.03	0.39		0.06			
UNITED REPUBLIC OF TANZANIA				–0.03								
UNITED STATES OF AMERICA	0.24		2.82			–0.14		–5.51				
URUGUAY				–0.01								–0.01
VANUATU					0.01							
VENEZUELA		–0.03	0.04				0.03		0.02			
VIET NAM				–0.05								
YEMEN				–0.03						–0.01		
YUGOSLAVIA		–0.01		–0.04			0.01					
ZAIRE		–0.01		–0.02	0.01							
ZAMBIA				–0.02	0.01							
ZIMBABWE				–0.03								
TOTAL	0.71	–0.71	8.27	–8.27	0.51	–0.51	5.51	–5.51	3.82	–3.82	0.50	–0.50

ANNEX II

MACHINE SCALES BASED ON ALTERNATIVE UPPER PER CAPITA INCOME LIMITS (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA)

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
AFGHANISTAN	0.01	0.01	0.01	0.01
ALBANIA	0.01	0.01	0.01	0.01
ALGERIA	0.15	0.17	0.17	0.17
ANGOLA	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01
ARGENTINA	0.66	0.57	0.57	0.57
AUSTRALIA	1.57	1.52	1.54	1.54
AUSTRIA	0.74	0.75	0.76	0.76
BAHAMAS	0.02	0.02	0.02	0.02
BAHRAIN	0.02	0.03	0.03	0.03
BANGLADESH	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01
BELGIUM	1.17	1.07	1.07	1.07
BELIZE	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.01	0.01	0.01
BOLIVIA	0.01	0.02	0.02	0.02
BOTSWANA	0.01	0.01	0.01	0.01
BRAZIL	1.45	1.60	1.60	1.58
BRUNEI DARUSSALAM	0.04	0.03	0.03	0.03

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
BULGARIA	0.15	0.13	0.13	0.13
BURKINA FASO	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01
CAMBODIA	0.01	0.01	0.01	0.01
CAMEROON	0.01	0.02	0.02	0.02
CANADA	3.09	3.13	3.16	3.18
CAPE VERDE	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01
CHILE	0.08	0.08	0.08	0.07
CHINA	0.79	0.78	0.76	0.73
COLOMBIA	0.14	0.13	0.12	0.12
COMOROS	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01
COSTA RICA	0.02	0.01	0.01	0.01
COTE D'IVOIRE	0.02	0.02	0.02	0.02
CUBA	0.09	0.11	0.11	0.11
CYPRUS	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.66	0.57	0.57	0.57
DENMARK	0.69	0.66	0.66	0.66

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
DJIBOUTI	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.03	0.02	0.02	0.02
ECUADOR	0.03	0.04	0.03	0.03
EGYPT	0.07	0.08	0.08	0.08
EL SALVADOR	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01
FINLAND	0.51	0.57	0.57	0.58
FRANCE	6.25	6.04	6.05	6.07
GABON	0.03	0.02	0.02	0.02
GAMBIA	0.01	0.01	0.01	0.01
GERMANY	9.36	9.05	9.05	9.05
GHANA	0.01	0.01	0.01	0.01
GREECE	0.40	0.36	0.36	0.37
GRENADA	0.01	0.01	0.01	0.01
GUATEMALA	0.02	0.03	0.03	0.03
GUINEA	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
GUYANA	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01
HUNGARY	0.21	0.19	0.19	0.19
ICELAND	0.03	0.03	0.03	0.03
INDIA	0.37	0.38	0.37	0.37
INDONESIA	0.15	0.17	0.17	0.17
IRAN (ISLAMIC REPUBLIC OF)	0.69	0.79	0.79	0.79
IRAQ	0.12	0.14	0.14	0.14
IRELAND	0.18	0.18	0.18	0.18
ISRAEL	0.21	0.23	0.23	0.23
ITALY	3.99	4.29	4.29	4.29
JAMAICA	0.01	0.01	0.01	0.01
JAPAN	11.38	11.95	11.95	11.95
JORDAN	0.01	0.02	0.02	0.02
KENYA	0.01	0.01	0.01	0.01
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	---	0.05	0.05	0.05
KOREA, REPUBLIC OF	---	0.24	0.24	0.24
KUWAIT	0.29	0.26	0.26	0.26
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
LEBANON	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.28	0.24	0.24	0.24
LIECHTENSTEIN	---	0.01	0.01	0.01
LUXEMBOURG	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01
MALAYSIA	0.11	0.13	0.13	0.13
MALDIVES	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01
MEXICO	0.94	0.90	0.84	0.84
MONGOLIA	0.01	0.01	0.01	0.01
MOROCCO	0.04	0.04	0.04	0.04
MOZAMBIQUE	0.01	0.01	0.01	0.01
MYANMAR	0.01	0.01	0.01	0.01
NAMIBIA	---	0.01	0.01	0.01

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
NEPAL	0.01	0.01	0.01	0.01
NETHERLANDS	1.65	1.51	1.51	1.51
NEW ZEALAND	0.24	0.24	0.24	0.24
NICARAGUA	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01
NIGERIA	0.20	0.21	0.20	0.19
NORWAY	0.55	0.56	0.56	0.56
OMAN	0.02	0.03	0.03	0.03
PAKISTAN	0.06	0.07	0.07	0.06
PANAMA	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01
PARAGUAY	0.03	0.02	0.02	0.02
PERU	0.06	0.07	0.06	0.06
PHILIPPINES	0.09	0.08	0.08	0.07
POLAND	0.56	0.48	0.48	0.48
PORTUGAL	0.18	0.20	0.18	0.17
QATAR	0.05	0.05	0.05	0.05
ROMANIA	0.19	0.17	0.17	0.17
RWANDA	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
SAINT LUCIA	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01
SAMOA	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01
SAUDI ARABIA	1.02	0.97	0.98	1.00
SENEGAL	0.01	0.01	0.01	0.01
SEYCHELLES	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01
SINGAPORE	0.11	0.13	0.13	0.13
SOLOMON ISLANDS	0.01	0.01	0.01	0.01
SOMALIA	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.45	0.42	0.40	0.40
SPAIN	1.95	1.99	2.02	2.02
SRI LANKA	0.01	0.01	0.01	0.01
SUDAN	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.01	0.01	0.01
SWEDEN	1.21	1.12	1.13	1.14
SYRIAN ARAB REPUBLIC	0.04	0.05	0.05	0.05
THAILAND	0.10	0.12	0.12	0.12

MEMBER STATE	PRESENT OFFICIAL SCALE Income adjusted for debt (IAD), 1977–1986 average, Floor(0.01%), Ceiling(25%), $2200/85%, scheme of limits, ad hoc adjustments	MACHINE SCALES based on: Income adjusted for debt (IAD), 1980–1989 average, Floor(0.01%), Ceiling(25%), Gradient(85%), scheme of limits		
		$2600	$2800	$3000
	(1)	(2)	(3)	(4)
TOGO	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.05	0.05	0.05
TUNISIA	0.03	0.03	0.03	0.03
TURKEY	0.32	0.27	0.27	0.27
UGANDA	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	11.57	11.18	11.19	11.18
UNITED ARAB EMIRATES	0.19	0.21	0.21	0.21
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86	5.06	5.12	5.14
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00
URUGUAY	0.04	0.05	0.05	0.05
VANUATU	0.01	0.01	0.01	0.01
VENEZUELA	0.57	0.49	0.49	0.49
VIET NAM	0.01	0.01	0.01	0.01
YEMEN	0.02	0.01	0.01	0.01
YUGOSLAVIA	0.46	0.43	0.41	0.41
ZAIRE	0.01	0.01	0.01	0.01
ZAMBIA	0.01	0.01	0.01	0.01
ZIMBABWE	0.02	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00

ANNEX III

PRESENT OFFICIAL SCALE AND NEW SCALE (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA) BASED ON COUNTRY GROUPINGS

	Present Official Scale (1988-91) Income adjusted for debt (IAD), 1977-1986 average, Floor(0.01%), Ceiling(25%), 2200/85%, scheme of limits, ad hoc adjustments	New Scale based on: Income adjusted for debt (IAD), 1980-1989 average, Floor(0.01%), Ceiling(25%), 2600/85%, scheme of limits, ad hoc adjustments
	(1)	(2)
OECD	75.84	76.25
Excluding Japan	64.46	63.80
Eastern Europe	13.35	12.41
ECA	1.18	1.11
ECLAC	4.41	4.28
ESCAP	14.05	15.92
Excluding Japan	2.67	3.47
ESCWA	1.88	1.82
OTHERS	0.67	0.66
TOTAL	100.00	100.00

GROUPINGS OF UN MEMBER STATES

OECD	ESCWA	ESCAP	ECLAC	E C A		EASTERN EUROPE	OTHERS
AUSTRALIA	BAHRAIN	AFGHANISTAN	ANTIGUA & BARBUDA	ALGERIA	NIGER	ALBANIA	ISRAEL
AUSTRIA	CYPRUS	BANGLADESH	ARGENTINA	ANGOLA	NIGERIA	BULGARIA	LIECHTENSTEIN
BELGIUM	EGYPT	BHUTAN	BAHAMAS	BENIN	RWANDA	CZECHOSLOVAKIA	MALTA
CANADA	IRAQ	BRUNEI DARUSSALAM	BARBADOS	BOTSWANA	SAO TOME & PRINCIPE	HUNGARY	SOUTH AFRICA
DENMARK	JORDAN	CAMBODIA	BELIZE	BURKINA FASO	SENEGAL	POLAND	
FINLAND	KUWAIT	CHINA	BOLIVIA	BURUNDI	SEYCHELLES	ROMANIA	
FRANCE	LEBANON	FIJI	BRAZIL	CAMEROON	SIERRA LEONE	UNION OF SOVIET	
GERMANY	OMAN	INDIA	CHILE	CAPE VERDE	SOMALIA	SOCIALIST REP	
GREECE	QATAR	INDONESIA	COLOMBIA	CENTRAL AFRICAN REP	SUDAN		
ICELAND	SAUDI ARABIA	IRAN (ISL.REP.OF)	COSTA RICA	CHAD	SWAZILAND		
IRELAND	SYRIAN ARAB REP.	JAPAN	CUBA	COMOROS	TOGO		
ITALY	UN. ARAB EMIRATES	KOREA DEM.PEO.REP	DOMINICA	CONGO	TUNISIA		
JAPAN	YEMEN	KOREA REP. OF	DOMINICAN REP.	COTE D'IVOIRE	UGANDA		
LUXEMBOURG		LAO PEO.DEM.REP	ECUADOR	DJIBOUTI	UN.REP.OF TANZANIA		
NETHERLANDS		MALAYSIA	EL SALVADOR	EQUATORIAL GUINEA	ZAIRE		
NEW ZEALAND		MALDIVES	GRENADA	ETHIOPIA	ZAMBIA		
NORWAY		MONGOLIA	GUATEMALA	GABON	ZIMBABWE		
PORTUGAL		MYANMAR	GUYANA	GAMBIA			
SPAIN		NEPAL	HAITI	GHANA			
SWEDEN		PAKISTAN	HONDURAS	GUINEA			
TURKEY		PAPUA NEW GUINEA	JAMAICA	GUINEA BISSAU			
UNITED KINGDOM		PHILIPPINES	MEXICO	KENYA			
UNITED STATES		SAMOA	NICARAGUA	LESOTHO			
YUGOSLAVIA		SINGAPORE	PANAMA	LIBERIA			
		SOLOMON ISLANDS	PARAGUAY	LIBYAN ARAB			
		SRI LANKA	PERU	JAMAHIRIYA			
		THAILAND	ST. LUCIA	MADAGASCAR			
		VANUATU	ST. VINCENT & THE	MALAWI			
		VIETNAM	GRENADINES	MALI			
			ST.KITTS & NEVIS	MAURITANIA			
			SURINAME	MAURITIUS			
			TRINIDAD & TOBAGO	MOROCCO			
			URUGUAY	MOZAMBIQUE			
			VENEZUELA	NAMIBIA			

ANNEX IV

MACHINE SCALES BASED ON THE DISTRIBUTION OF NATIONAL INCOME

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
AFGHANISTAN	0.03	0.02	0.02
ALBANIA	0.02	0.02	0.02
ALGERIA	0.39	0.38	0.37
ANGOLA	0.03	0.04	0.04
ANTIGUA AND BARBUDA	0.00	0.00	0.00
ARGENTINA	0.78	0.63	0.62
AUSTRALIA	1.25	1.25	1.24
AUSTRIA	0.60	0.62	0.61
BAHAMAS	0.01	0.01	0.01
BAHRAIN	0.02	0.02	0.02
BANGLADESH	0.13	0.12	0.12
BARBADOS	0.01	0.01	0.01
BELGIUM	0.95	0.80	0.78
BELIZE	0.00	0.00	0.00
BENIN	0.01	0.01	0.01
BHUTAN	0.00	0.00	0.00
BOLIVIA	0.05	0.04	0.04
BOTSWANA	0.01	0.01	0.01
BRAZIL	2.13	2.23	2.22
BRUNEI DARUSSALAM	0.03	0.02	0.02

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
BULGARIA	0.16	0.15	0.15
BURKINA FASO	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01
CAMBODIA	0.01	0.00	0.00
CAMEROON	0.07	0.07	0.07
CANADA	2.52	2.58	2.56
CAPE VERDE	0.00	0.00	0.00
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01
CHAD	0.01	0.01	0.01
CHILE	0.17	0.15	0.15
CHINA	2.89	2.87	2.85
COLOMBIA	0.29	0.27	0.27
COMOROS	0.00	0.00	0.00
CONGO	0.01	0.01	0.01
COSTA RICA	0.03	0.03	0.03
COTE D'IVOIRE	0.07	0.06	0.06
CUBA	0.16	0.16	0.16
CYPRUS	0.02	0.02	0.02
CZECHOSLOVAKIA	0.46	0.31	0.31
DENMARK	0.54	0.54	0.53

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
DJIBOUTI	0.00	0.00	0.00
DOMINICA	0.00	0.00	0.00
DOMINICAN REPUBLIC	0.06	0.05	0.05
ECUADOR	0.10	0.08	0.08
EGYPT	0.34	0.39	0.39
EL SALVADOR	0.04	0.04	0.03
EQUATORIAL GUINEA	0.00	0.00	0.00
ETHIOPIA	0.04	0.04	0.04
FIJI	0.01	0.01	0.01
FINLAND	0.42	0.47	0.46
FRANCE	4.99	4.92	4.89
GABON	0.03	0.02	0.02
GAMBIA	0.00	0.00	0.00
GERMANY	7.19	7.05	6.98
GHANA	0.05	0.04	0.04
GREECE	0.34	0.31	0.31
GRENADA	0.00	0.00	0.00
GUATEMALA	0.08	0.07	0.07
GUINEA	0.01	0.02	0.02
GUINEA-BISSAU	0.00	0.00	0.00

Member State	MACHINE SCALES		
	1977-1986 average National Income (1)	1980-1989 average National Income	
		Excluding the 2 Korean States (2)	Including the 2 Korean States (3)
GUYANA	0.00	0.00	0.00
HAITI	0.01	0.01	0.01
HONDURAS	0.03	0.03	0.03
HUNGARY	0.17	0.17	0.17
ICELAND	0.02	0.03	0.03
INDIA	1.53	1.58	1.56
INDONESIA	0.68	0.64	0.64
IRAN (ISLAMIC REPUBLIC OF)	1.17	0.98	0.97
IRAQ	0.36	0.27	0.27
IRELAND	0.15	0.16	0.15
ISRAEL	0.19	0.21	0.21
ITALY	3.67	3.99	3.97
JAMAICA	0.02	0.02	0.02
JAPAN	10.36	12.07	11.96
JORDAN	0.03	0.04	0.04
KENYA	0.05	0.05	0.05
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	---	---	0.13
KOREA, REPUBLIC OF	---	---	0.78
KUWAIT	0.25	0.21	0.21
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.00	0.00	0.00

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
LEBANON	0.03	0.01	0.01
LESOTHO	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.25	0.20	0.20
LIECHTENSTEIN	---	0.00	0.00
LUXEMBOURG	0.05	0.05	0.05
MADAGASCAR	0.03	0.02	0.02
MALAWI	0.01	0.01	0.01
MALAYSIA	0.23	0.22	0.22
MALDIVES	0.00	0.00	0.00
MALI	0.01	0.01	0.01
MALTA	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01
MEXICO	1.39	1.24	1.24
MONGOLIA	0.01	0.01	0.01
MOROCCO	0.13	0.13	0.13
MOZAMBIQUE	0.02	0.02	0.02
MYANMAR	0.05	0.06	0.06
NAMIBIA	---	0.01	0.01

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
NEPAL	0.02	0.02	0.02
NETHERLANDS	1.30	1.24	1.23
NEW ZEALAND	0.19	0.20	0.20
NICARAGUA	0.03	0.02	0.02
NIGER	0.02	0.01	0.01
NIGERIA	0.67	0.54	0.54
NORWAY	0.45	0.46	0.45
OMAN	0.05	0.05	0.05
PAKISTAN	0.28	0.27	0.27
PANAMA	0.04	0.03	0.03
PAPUA NEW GUINEA	0.02	0.02	0.02
PARAGUAY	0.04	0.04	0.04
PERU	0.15	0.16	0.16
PHILIPPINES	0.29	0.27	0.26
POLAND	0.63	0.53	0.52
PORTUGAL	0.20	0.22	0.21
QATAR	0.05	0.04	0.04
ROMANIA	0.38	0.27	0.27
RWANDA	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.00	0.00	0.00

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
SAINT LUCIA	0.00	0.00	0.00
SAINT VINCENT AND THE GRENADINES	0.00	0.00	0.00
SAMOA	0.00	0.00	0.00
SAO TOME AND PRINCIPE	0.00	0.00	0.00
SAUDI ARABIA	0.99	0.80	0.79
SENEGAL	0.03	0.02	0.02
SEYCHELLES	0.00	0.00	0.00
SIERRA LEONE	0.01	0.01	0.01
SINGAPORE	0.12	0.13	0.13
SOLOMON ISLANDS	0.00	0.00	0.00
SOMALIA	0.02	0.02	0.02
SOUTH AFRICA	0.52	0.51	0.50
SPAIN	1.57	1.64	1.63
SRI LANKA	0.04	0.04	0.04
SUDAN	0.08	0.06	0.06
SURINAME	0.01	0.01	0.01
SWAZILAND	0.00	0.00	0.00
SWEDEN	0.93	0.92	0.91
SYRIAN ARAB REPUBLIC	0.15	0.16	0.16
THAILAND	0.31	0.33	0.33

Member State	MACHINE SCALES		
	1977–1986 average National Income	1980–1989 average National Income	
		Excluding the 2 Korean States	Including the 2 Korean States
	(1)	(2)	(3)
TOGO	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.06	0.04	0.04
TUNISIA	0.07	0.07	0.06
TURKEY	0.54	0.47	0.46
UGANDA	0.04	0.03	0.03
UNION OF SOVIET SOCIALIST REPUBLICS	7.75	7.41	7.34
UNITED ARAB EMIRATES	0.22	0.19	0.19
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	3.99	4.18	4.13
UNITED REPUBLIC OF TANZANIA	0.05	0.04	0.04
UNITED STATES OF AMERICA	27.78	27.84	27.59
URUGUAY	0.07	0.06	0.06
VANUATU	0.00	0.00	0.00
VENEZUELA	0.50	0.44	0.43
VIET NAM	0.06	0.06	0.06
YEMEN	0.05	0.05	0.05
YUGOSLAVIA	0.54	0.47	0.46
ZAIRE	0.05	0.03	0.03
ZAMBIA	0.03	0.02	0.02
ZIMBABWE	0.05	0.04	0.04
TOTAL	100.00	100.00	100.00

ANNEX V

MACHINE SCALES BASED ON VARYING STATISTICAL BASE PERIODS (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA)

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits				
	STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1933–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
AFGHANISTAN	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.17	0.17	0.17	0.17	0.17
ANGOLA	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01	0.01
ARGENTINA	0.57	0.60	0.57	0.57	0.57
AUSTRALIA	1.51	1.49	1.49	1.44	1.44
AUSTRIA	0.75	0.75	0.76	0.77	0.78
BAHAMAS	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.03	0.02	0.02	0.02	0.02
BANGLADESH	0.01	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01
BELGIUM	1.06	1.07	1.07	1.07	1.07
BELIZE	0.01	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.01	0.01	0.01	0.01
BOLIVIA	0.02	0.02	0.01	0.01	0.01
BOTSWANA	0.01	0.01	0.01	0.01	0.01
BRAZIL	1.60	1.59	1.60	1.60	1.60
BRUNEI DARUSSALAM	0.03	0.03	0.03	0.03	0.03

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits				
	STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
BULGARIA	0.13	0.13	0.13	0.13	0.13
BURKINA FASO	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01
CAMBODIA	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.02	0.02	0.02	0.02	0.02
CANADA	3.11	3.05	3.20	3.10	3.03
CAPE VERDE	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.08	0.06	0.07	0.07
CHINA	0.77	0.75	0.79	0.78	0.80
COLOMBIA	0.13	0.13	0.12	0.12	0.12
COMOROS	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.01	0.02	0.01	0.01	0.01
COTE D'IVOIRE	0.02	0.02	0.02	0.02	0.02
CUBA	0.11	0.11	0.11	0.11	0.11
CYPRUS	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.57	0.57	0.57	0.57	0.57
DENMARK	0.65	0.66	0.66	0.67	0.67

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits				
	STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
DJIBOUTI	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.02	0.02	0.02	0.02	0.02
ECUADOR	0.04	0.04	0.03	0.02	0.02
EGYPT	0.08	0.08	0.08	0.08	0.08
EL SALVADOR	0.01	0.01	0.02	0.02	0.02
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01
FINLAND	0.57	0.55	0.59	0.59	0.59
FRANCE	6.00	6.02	6.02	6.04	6.05
GABON	0.02	0.02	0.02	0.02	0.02
GAMBIA	0.01	0.01	0.01	0.01	0.01
GERMANY	8.93	8.98	8.97	9.00	8.99
GHANA	0.01	0.01	0.01	0.01	0.01
GREECE	0.35	0.36	0.34	0.35	0.35
GRENADA	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.03	0.03	0.03	0.03	0.02
GUINEA	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits				
	STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
GUYANA	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.19	0.19	0.19	0.19	0.19
ICELAND	0.03	0.03	0.03	0.03	0.03
INDIA	0.37	0.36	0.38	0.37	0.36
INDONESIA	0.17	0.17	0.16	0.15	0.13
IRAN (ISLAMIC REPUBLIC OF)	0.79	0.79	0.79	0.79	0.69
IRAQ	0.14	0.14	0.14	0.14	0.12
IRELAND	0.18	0.18	0.18	0.18	0.18
ISRAEL	0.23	0.23	0.23	0.23	0.23
ITALY	4.29	4.29	4.29	4.29	4.29
JAMAICA	0.01	0.01	0.01	0.01	0.01
JAPAN	11.95	11.95	11.95	11.95	11.95
JORDAN	0.02	0.02	0.02	0.01	0.01
KENYA	0.01	0.01	0.01	0.01	0.01
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	0.05	0.05	0.06	0.06	0.06
KOREA, REPUBLIC OF	0.69	0.64	0.79	0.79	0.79
KUWAIT	0.26	0.26	0.24	0.24	0.24
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits				
	STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
LEBANON	0.01	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.24	0.24	0.23	0.23	0.24
LIECHTENSTEIN	0.01	0.01	0.01	0.01	0.01
LUXEMBOURG	0.06	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.13	0.13	0.13	0.13	0.13
MALDIVES	0.01	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01
MEXICO	0.88	0.88	0.84	0.84	0.85
MONGOLIA	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.04	0.05	0.04	0.04	0.04
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01
MYANMAR	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
NEPAL	0.01	0.01	0.01	0 01	0.01
NETHERLANDS	1.50	1.52	1.51	1.51	1.51
NEW ZEALAND	0.24	0.23	0.24	0.24	0.24
NICARAGUA	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01	0.01
NIGERIA	0.21	0.22	0.18	0.18	0.18
NORWAY	0.55	0.54	0.55	0.55	0.53
OMAN	0.03	0.03	0.03	0.03	0.03
PAKISTAN	0.07	0.07	0.07	0.06	0.06
PANAMA	0.02	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.02	0.02	0.02	0.02	0.02
PERU	0.07	0.07	0.06	0.06	0.05
PHILIPPINES	0.08	0.08	0.07	0.07	0.07
POLAND	0.48	0.48	0.48	0.48	0.48
PORTUGAL	0.20	0.19	0.20	0.20	0.20
QATAR	0.05	0.05	0.04	0.04	0.04
ROMANIA	0.17	0.17	0.17	0.17	0.17
RWANDA	0.01	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01
SAMOA	0.01	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.96	0.96	0.93	0.93	0.94
SENEGAL	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01
SINGAPORE	0.13	0.13	0.13	0.13	0.13
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01
SOMALIA	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.41	0.39	0.40	0.40	0.40
SPAIN	1.98	2.00	1.99	2.06	2.15
SRI LANKA	0.01	0.01	0.01	0.01	0.01
SUDAN	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.01	0.01	0.01	0.01
SWEDEN	1.11	1.12	1.10	1.12	1.13
SYRIAN ARAB REPUBLIC	0.05	0.05	0.05	0.05	0.05
THAILAND	0.12	0.12	0.12	0.12	0.12

Member State	MACHINE SCALES Income adjusted for debt (IAD), Floor=0.01%, ceiling=25%, $2600/85%, with scheme of limits STATISTICAL BASE PERIOD				
	10 years 1980–1989 average (1)	12 years 1978–1989 average (2)	7 years 1983–1989 average (3)	5 years 1985–1989 average (4)	3 years 1987–1989 average (5)
TOGO	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.05	0.04	0.04	0.04
TUNISIA	0.03	0.03	0.03	0.03	0.03
TURKEY	0.27	0.27	0.27	0.27	0.27
UGANDA	0.01	0.01	0.01	0.01	0.01
USSR	11.10	11.14	11.14	11.18	11.20
UNITED ARAB EMIRATES	0.21	0.21	0.19	0.17	0.17
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5.02	4.96	4.95	4.95	4.97
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00
URUGUAY	0.05	0.05	0.03	0.04	0.04
VANUATU	0.01	0.01	0.01	0.01	0.01
VENEZUELA	0.49	0.50	0.49	0.49	0.49
VIET NAM	0.01	0.01	0.01	0.01	0.01
YEMEN	0.01	0.01	0.01	0.01	0.01
YUGOSLAVIA	0.42	0.47	0.41	0.41	0.47
ZAIRE	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00

ANNEX VI

MACHINE SCALES BASED ON THE APPLICATION OF DIFFERENT VERSIONS OF THE SCHEME OF LIMITS (INCLUDING THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA AND THE REPUBLIC OF KOREA)

		INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
Member State	National income	Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AFGHANISTAN	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.37	0.30	0.17	0.19	0.18	0.18	0.17	0.21
ANGOLA	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ARGENTINA	0.62	0.54	0.57	0.55	0.55	0.57	0.59	0.54
AUSTRALIA	1.24	1.49	1.51	1.51	1.51	1.50	1.52	1.49
AUSTRIA	0.61	0.74	0.75	0.75	0.75	0.75	0.75	0.74
BAHAMAS	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03
BANGLADESH	0.12	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	0.79	0.95	1.06	0.96	1.06	1.06	1.01	0.95
BELIZE	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOLIVIA	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BOTSWANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BRAZIL	2.21	1.73	1.60	1.74	1.60	1.60	1.67	1.73
BRUNEI DARUSSALAM	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03

Member State	National income	Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
		INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BULGARIA	0.15	0.12	0.13	0.12	0.12	0.12	0.13	0.12
BURKINA FASO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMBODIA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.07	0.03	0.02	0.03	0.02	0.02	0.02	0.03
CANADA	2.56	3.08	3.11	3.12	3.11	3.11	3.13	3.08
CAPE VERDE	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.15	0.08	0.08	0.08	0.08	0.08	0.08	0.08
CHINA	2.85	0.76	0.77	0.77	0.77	0.77	0.77	0.76
COLOMBIA	0.27	0.13	0.13	0.13	0.13	0.13	0.13	0.13
COMOROS	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CUBA	0.16	0.14	0.11	0.13	0.12	0.11	0.11	0.14
CYPRUS	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.31	0.31	0.57	0.47	0.55	0.57	0.59	0.43
DENMARK	0.53	0.64	0.65	0.65	0.65	0.65	0.65	0.64

Member State	National income	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
		Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DJIBOUTI	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.05	0.02	0.02	0.02	0.02	0.02	0.02	0.02
ECUADOR	0.08	0.04	0.04	0.04	0.04	0.04	0.04	0.04
EGYPT	0.39	0.17	0.08	0.10	0.09	0.08	0.08	0.12
EL SALVADOR	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.46	0.56	0.57	0.57	0.57	0.57	0.57	0.56
FRANCE	4.88	5.87	6.00	5.95	6.00	6.00	5.97	5.88
GABON	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
GAMBIA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GERMANY	6.98	8.41	8.93	8.55	8.93	8.92	8.58	8.42
GHANA	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GREECE	0.31	0.35	0.35	0.35	0.35	0.35	0.36	0.35
GRENADA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.07	0.03	0.03	0.03	0.03	0.03	0.03	0.03
GUINEA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	National income	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
		Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GUYANA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.17	0.12	0.19	0.17	0.18	0.17	0.19	0.15
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	1.56	0.37	0.37	0.37	0.37	0.37	0.38	0.37
INDONESIA	0.64	0.19	0.17	0.19	0.18	0.18	0.17	0.19
IRAN (ISLAMIC REPUBLIC OF)	0.97	0.99	0.79	0.89	0.81	0.79	0.77	0.99
IRAQ	0.27	0.24	0.14	0.16	0.15	0.14	0.14	0.18
IRELAND	0.15	0.18	0.18	0.18	0.18	0.18	0.18	0.18
ISRAEL	0.21	0.25	0.23	0.25	0.24	0.25	0.23	0.25
ITALY	3.96	4.76	4.29	4.59	4.29	4.29	4.37	4.77
JAMAICA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
JAPAN	11.96	14.39	11.95	12.52	11.95	11.95	12.28	13.18
JORDAN	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02
KENYA	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	0.13	0.05	0.05	0.05	0.05	0.05	0.05	0.05
KOREA, REPUBLIC OF	0.78	0.69	0.69	0.69	0.70	0.70	0.70	0.70
KUWAIT	0.21	0.26	0.26	0.26	0.26	0.26	0.26	0.26
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	National income	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
		Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LEBANON	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.20	0.24	0.24	0.24	0.24	0.24	0.24	0.24
LIECHTENSTEIN	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LUXEMBOURG	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06
MADAGASCAR	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.22	0.14	0.13	0.14	0.14	0.13	0.13	0.14
MALDIVES	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	1.23	0.87	0.88	0.88	0.88	0.88	0.89	0.87
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.13	0.04	0.04	0.04	0.04	0.04	0.04	0.04
MOZAMBIQUE	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MYANMAR	0.06	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	National income	Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEPAL	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NETHERLANDS	1.22	1.46	1.50	1.48	1.50	1.50	1.49	1.46
NEW ZEALAND	0.20	0.24	0.24	0.24	0.24	0.24	0.24	0.24
NICARAGUA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGERIA	0.54	0.21	0.21	0.21	0.21	0.21	0.21	0.21
NORWAY	0.45	0.54	0.55	0.55	0.55	0.54	0.55	0.54
OMAN	0.05	0.05	0.03	0.04	0.03	0.03	0.03	0.05
PAKISTAN	0.27	0.07	0.07	0.07	0.07	0.07	0.07	0.07
PANAMA	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02
PERU	0.16	0.07	0.07	0.07	0.07	0.07	0.07	0.07
PHILIPPINES	0.26	0.06	0.08	0.08	0.08	0.08	0.08	0.08
POLAND	0.52	0.36	0.48	0.40	0.45	0.48	0.49	0.36
PORTUGAL	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.20
QATAR	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05
ROMANIA	0.27	0.17	0.17	0.17	0.17	0.17	0.17	0.17
RWANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	National income	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%						
		Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SAINT LUCIA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAMOA	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.79	0.95	0.96	0.96	0.96	0.96	0.97	0.95
SENEGAL	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SINGAPORE	0.13	0.16	0.13	0.15	0.14	0.13	0.13	0.16
SOLOMON ISLANDS	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOMALIA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.50	0.41	0.41	0.42	0.41	0.41	0.42	0.41
SPAIN	1.63	1.96	1.98	1.99	1.98	1.98	1.99	1.96
SRI LANKA	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SUDAN	0.06	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWEDEN	0.91	1.10	1.11	1.11	1.11	1.11	1.12	1.10
SYRIAN ARAB REPUBLIC	0.16	0.12	0.05	0.06	0.05	0.05	0.05	0.07
THAILAND	0.33	0.13	0.12	0.13	0.13	0.12	0.12	0.13

Member State	National income	Machine scale without scheme of limits	Machine scale with scheme of limits	Machine scale with scheme using percentage and index point limits increased by a factor of 2	Machine scale with scheme using broader limits for rate brackets below 1 per cent	Machine scale with scheme using broader limits for rate brackets below 0.51 per cent	Machine scale with scheme using alternative constraints for all rate brackets	Machine scale with scheme using progressive application over three year scale period (Year 3)
	INCOME ADJUSTED FOR DEBT (IAD); 1980–1989 average; FLOOR=0.01%; CEILING=25%; LOW PER CAPITA INCOME: $2600/85%							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05
TUNISIA	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03
TURKEY	0.46	0.23	0.27	0.23	0.24	0.27	0.27	0.23
UGANDA	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	7.34	8.84	11.10	10.55	11.11	11.10	10.86	10.10
UNITED ARAB EMIRATES	0.19	0.23	0.21	0.23	0.22	0.22	0.21	0.23
UNITED KINGDOM AND NORTHERN IRELAND	4.13	4.97	5.02	5.04	5.02	5.02	5.06	4.99
UNITED REPUBLIC OF TANZANIA	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	27.59	25.00	25.00	25.00	25.00	25.00	25.00	25.00
URUGUAY	0.06	0.05	0.05	0.05	0.05	0.05	0.05	0.05
VANUATU	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
VENEZUELA	0.43	0.47	0.49	0.48	0.47	0.49	0.50	0.47
VIET NAM	0.06	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YEMEN	0.05	0.02	0.01	0.01	0.01	0.01	0.01	0.01
YUGOSLAVIA	0.46	0.42	0.42	0.43	0.42	0.42	0.43	0.42
ZAIRE	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

ANNEX VII

United Nations scale of assessments for the years 1946-1991

	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956 1957	1958	1959 1960 1961	1962 1963 1964	1965 1966 1967	1968 1969 1970	1971 1972 1973	1974 1975 1976	1977	1978 1979	1980 1981 1982	1983 1984 1985	1986 1987 1988	1989 1990 1991	
AFGHANISTAN	0.05	0.05	0.05	0.05	0.05	0.06	0.08	0.08	0.08	0.08	0.06	0.06													AFGHANISTAN
ALBANIA	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.06	0.05	0.05	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	ALBANIA
ALGERIA	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	ALGERIA
ANGOLA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	0.09	0.06	0.10	0.10	0.12	0.13	0.14	0.15	ANGOLA
ANTIGUA AND BARBUDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.01	0.01	0.01	0.01	ANTIGUA AND BARBUDA
ARGENTINA	1.94	1.65	1.65	1.65	1.65	1.65	1.62	1.65	1.60	1.32	1.17	1.14													ARGENTINA
AUSTRALIA	2.00	1.97	1.97	1.97	1.97	1.92	1.77	1.75	1.75	1.60	1.65	1.61	1.11	1.01	0.92	0.93	0.65	0.83	0.83	0.84	0.78	0.71	0.62	0.66	AUSTRALIA
AUSTRIA	-	-	-	-	-	-	-	-	-	0.88	0.86	0.85	1.79	1.66	1.58	1.52	1.47	1.46	1.52	1.54	1.63	1.57	1.66	1.57	AUSTRIA
BAHAMAS	-	-	-	-	-	-	-	-	-	-	-	-	0.43	0.45	0.53	0.57	0.55	0.56	0.63	0.64	0.71	0.75	0.74	0.74	BAHAMAS
BAHRAIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.02	BAHRAIN
													-	-	-	-	0.04	0.02	0.02	0.01	0.01	0.01	0.02	0.02	
BANGLADESH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.03	0.02	0.01	BANGLADESH
BARBADOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BARBADOS
BELGIUM	1.62	1.35	1.35	1.35	1.35	1.35	1.35	1.37	1.38	1.38	1.27	1.28	1.30	1.20	1.15	1.10	1.05	1.05	1.07	1.08	1.22	1.28	1.18	1.17	BELGIUM
BELIZE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	BELIZE
BENIN	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BENIN
BHUTAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BHUTAN
BOLIVIA	0.08	0.08	0.08	0.08	0.08	0.08	0.06	0.06	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BOLIVIA
BOTSWANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BOTSWANA
BRAZIL	1.94	1.65	1.65	1.65	1.65	1.65	1.62	1.65	1.60	1.32	1.09	1.06	1.02	1.03	0.95	0.89	0.80	0.77	1.04	1.04	1.27	1.39	1.40	1.45	BRAZIL
BRUNEI DARUSSALAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03	0.04	0.04	BRUNEI DARUSSALAM
BULGARIA	-	-	-	-	-	-	-	-	-	0.14	0.14	0.14	0.16	0.20	0.17	0.18	0.18	0.14	0.13	0.14	0.16	0.16	0.16	0.15	BULGARIA
BURKINA FASO	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BURKINA FASO
BURMA	-	-	0.15	0.15	0.15	0.15	0.15	0.13	0.13	0.13	0.10	0.10	0.08	0.07	0.06	0.06	0.05	0.03	0.02	0.01	0.01	0.01	0.01	0.01	BURMA
BURUNDI	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	BURUNDI
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	0.23	0.22	0.22	0.22	0.22	0.24	0.34	0.43	0.50	0.53	0.48	0.47	0.47	0.52	0.52	0.51	0.50	0.46	0.48	0.41	0.39	0.36	0.34	0.33	BYELORUSSIAN SOVIET SOCIALIST REPUBLIC
CAMEROON	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	CAMEROON
CANADA	3.35	3.20	3.20	3.20	3.20	3.30	3.35	3.30	3.30	3.63	3.15	3.09	3.11	3.12	3.17	3.02	3.08	3.18	2.96	3.04	3.20	3.08	3.06	3.09	CANADA
CAPE VERDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	CAPE VERDE
CENTRAL AFRICAN REPUBLIC	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	CENTRAL AFRICAN REPUBLIC
CHAD	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	CHAD
CHILE	0.47	0.45	0.45	0.45	0.45	0.41	0.35	0.33	0.33	0.30	0.30	0.29	0.27	0.26	0.27	0.23	0.20	0.14	0.09	0.09	0.07	0.07	0.07	0.08	CHILE
CHINA	6.30	6.00	6.00	6.00	6.00	6.00	5.75	5.62	5.62	5.62	5.14	5.01	5.01	4.57	4.25	4.00	4.00	5.50	5.50	5.50	1.62	0.88	0.79	0.79	CHINA
COLOMBIA	0.39	0.37	0.37	0.37	0.37	0.37	0.37	0.35	0.41	0.41	0.37	0.36	0.31	0.26	0.23	0.20	0.19	0.16	0.11	0.11	0.11	0.11	0.13	0.14	COLOMBIA
COMOROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	COMOROS
CONGO	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	CONGO
COSTA RICA	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	COSTA RICA
COTE D'IVOIRE	-	-	-	-	-	-	-	-	-	-	-	-	0.08	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.03	0.03	0.02	0.02	COTE D'IVOIRE
CUBA	0.30	0.29	0.29	0.29	0.29	0.31	0.33	0.34	0.34	0.30	0.27	0.26	0.25	0.22	0.20	0.19	0.16	0.11	0.13	0.11	0.11	0.09	0.09	0.09	CUBA
CYPRUS	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.02	0.02	CYPRUS
CZECHOSLOVAKIA	0.95	0.90	0.90	0.90	0.90	0.90	1.05	1.05	1.05	0.96	0.84	0.82	0.87	1.17 a/	1.11	0.92	0.90	0.89	0.87	0.84	0.83	0.76	0.70	0.66	CZECHOSLOVAKIA
DEMOCRATIC KAMPUCHEA	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	DEMOCRATIC KAMPUCHEA
DEMOCRATIC YEMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	DEMOCRATIC YEMEN
DENMARK	0.81	0.79	0.79	0.79	0.79	0.79	0.79	0.78	0.78	0.74	0.66	0.64	0.60	0.58	0.62	0.62	0.62	0.63	0.63	0.64	0.74	0.75	0.72	0.69	DENMARK
DJIBOUTI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.01	0.01	0.01	0.01	0.01	DJIBOUTI
DOMINICA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	DOMINICA
DOMINICAN REPUBLIC	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.02	0.02	0.02	0.03	0.03	0.03	0.03	DOMINICAN REPUBLIC
ECUADOR	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.05	0.05	0.06	0.06	0.05	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.03	0.03	ECUADOR
EGYPT	0.81	0.79	0.79	0.79	0.79	0.71	0.60	0.58	0.67	0.60	0.36	0.35	0.32 b/	0.25	0.23	0.20	0.18	0.12	0.08	0.08	0.07	0.07	0.07	0.07	EGYPT
EL SALVADOR	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.05	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	EL SALVADOR
EQUATORIAL GUINEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	EQUATORIAL GUINEA
ETHIOPIA	0.08	0.08	0.08	0.08	0.08	0.08	0.10	0.10	0.10	0.12	0.11	0.11	0.06	0.05	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	ETHIOPIA
FIJI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	FIJI
FINLAND	-	-	-	-	-	-	-	-	-	0.37	0.37	0.36	0.36	0.37	0.43	0.49	0.45	0.42	0.41	0.44	0.48	0.48	0.50	0.51	FINLAND
FRANCE	6.30	6.00	6.00	6.00	6.00	6.00	5.75	5.75	5.75	5.90	5.70	5.56	6.40	5.94	6.09	5.00	6.00	5.86	5.66	5.82	6.26	6.51	6.37	6.25	FRANCE
GABON	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.02	0.02	0.03	0.03	GABON

ANNEX VII (continued)

	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956 1957	1958	1959 1960 1961	1962 1963 1964	1965 1966 1967	1968 1969 1970	1971 1972 1973	1974 1975 1976	1977	1978 1979	1980 1981 1982	1983 1984 1985	1986 1987 1988	1989 1990 1991	
GAMBIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	GAMBIA
GERMAN DEMOCRATIC REPUBLIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.22	1.22	1.35	1.33	1.39	1.39	1.33	1.28	GERMAN DEMOCRATIC REPUBLIC
GERMANY, FEDERAL REPUBLIC OF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.10	7.10	7.74	7.70	8.31	8.54	8.26	8.06	GERMANY, FEDERAL REPUBLIC OF
GHANA	-	-	-	-	-	-	-	-	-	-	0.07	0.07	0.07	0.09	0.08	0.08	0.07	0.04	0.02	0.02	0.03	0.02	0.01	0.01	GHANA
GREECE	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.19	0.21	0.21	0.20	0.19	0.23	0.23	0.25	0.29	0.29	0.32	0.39	0.35	0.35	0.40	0.44	0.40	GREECE
GRENADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	GRENADA
GUATEMALA	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.05	0.05	0.04	0.05	0.05	0.03	0.02	0.02	0.02	0.02	0.02	0.02	GUATEMALA
GUINEA	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	GUINEA
GUINEA-BISSAU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	GUINEA-BISSAU
GUYANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	GUYANA
HAITI	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	HAITI
HONDURAS	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	HONDURAS
HUNGARY	-	-	-	-	-	-	-	-	-	0.46	0.46	0.39	0.42	0.56 a/	0.56	0.52	0.48	0.33	0.34	0.33	0.33	0.23	0.22	0.21	HUNGARY
ICELAND	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.03	0.03	0.03	0.03	ICELAND
INDIA	4.09	3.95	3.95	3.25	3.25	3.61	3.53	3.45	3.40	3.30	2.97	2.90	2.46	2.03	1.85	1.74	1.55	1.20	0.70	0.68	0.60	0.36	0.35	0.37	INDIA
INDONESIA	-	-	-	-	0.60	0.60	0.60	0.60	0.60	0.56	0.51	0.50	0.47	0.45	0.39 a/	0.34	0.28	0.19	0.14	0.14	0.16	0.13	0.14	0.15	INDONESIA
IRAN (ISLAMIC REPUBLIC OF)	0.47	0.45	0.45	0.45	0.45	0.45	0.40	0.33	0.28	0.25	0.27	0.26	0.21	0.20	0.20	0.22	0.22	0.20	0.43	0.60	0.65	0.58	0.63	0.69	IRAN (ISLAMIC REPUBLIC OF)
IRAQ	0.17	0.17	0.17	0.17	0.17	0.17	0.14	0.12	0.12	0.11	0.12	0.12	0.09	0.09	0.08	0.07	0.07	0.05	0.10	0.08	0.12	0.12	0.12	0.12	IRAQ
IRELAND	-	-	-	-	-	-	-	-	-	0.19	0.19	0.18	0.16	0.16	0.16	0.17	0.15	0.15	0.15	0.15	0.16	0.18	0.18	0.18	IRELAND
ISRAEL	-	-	-	0.12	0.12	0.12	0.17	0.17	0.17	0.17	0.16	0.16	0.14	0.15	0.17	0.20	0.20	0.21	0.24	0.23	0.25	0.23	0.22	0.21	ISRAEL
ITALY	-	-	-	-	-	-	-	-	-	2.08	2.08	2.03	2.25	2.24	2.54	3.24	3.54	3.60	3.30	3.38	3.45	3.74	3.79	3.99	ITALY
JAMAICA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.01	JAMAICA
JAPAN	-	-	-	-	-	-	-	-	-	-	1.92	1.92	2.19	2.27	2.77	3.78	5.40	7.15	8.66	8.64	9.58	10.33	10.84	11.38	JAPAN
JORDAN	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	JORDAN
KENYA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	KENYA
KUWAIT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.06	0.07	0.08	0.09	0.16	0.15	0.20	0.25	0.29	0.29	KUWAIT
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LEBANON	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.03	0.03	0.03	0.03	0.02	0.01	0.01	LEBANON
LESOTHO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	LESOTHO
LIBERIA	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	LIBERIA
LIBYAN ARAB JAMAHIRIYA	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.07	0.11	0.17	0.16	0.23	0.26	0.26	0.28	LIBYAN ARAB JAMAHIRIYA
LUXEMBOURG	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.05	0.06	0.05	0.06	LUXEMBOURG
MADAGASCAR	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MADAGASCAR
MALAWI	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MALAWI
MALAYSIA	-	-	-	-	-	-	-	-	-	-	0.22	0.22	0.17	0.13	0.12 a/	0.11	0.10	0.07	0.09	0.09	0.09	0.09	0.10	0.11	MALAYSIA
MALDIVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MALDIVES
MALI	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MALI
MALTA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MALTA
MAURITANIA	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MAURITANIA
MAURITIUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MAURITIUS
MEXICO	0.66	0.63	0.63	0.63	0.63	0.63	0.65	0.70	0.75	0.80	0.70	0.68	0.71	0.74	0.81	0.87	0.88	0.86	0.78	0.79	0.76	0.88	0.89	0.94	MEXICO
MONGOLIA	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	MONGOLIA
MOROCCO	-	-	-	-	-	-	-	-	-	-	-	0.12	0.14	0.14	0.11	0.10	0.09	0.06	0.05	0.05	0.05	0.05	0.05	0.04	MOROCCO
MOZAMBIQUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.01	0.01	0.01	0.01	MOZAMBIQUE
NEPAL	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	NEPAL
NETHERLANDS	1.47	1.40	1.40	1.40	1.40	1.35	1.27	1.25	1.25	1.25	1.15	1.12	1.01	1.01	1.11	1.16	1.18	1.24	1.38	1.42	1.63	1.78	1.74	1.65	NETHERLANDS
NEW ZEALAND	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.46	0.46	0.46	0.43	0.42	0.42	0.41	0.38	0.36	0.33	0.28	0.28	0.26	0.27	0.26	0.24	0.24	NEW ZEALAND
NICARAGUA	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	NICARAGUA
NIGER	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	NIGER
NIGERIA	-	-	-	-	-	-	-	-	-	-	-	-	0.21	0.21	0.17	0.14	0.12	0.10	0.13	0.13	0.16	0.19	0.19	0.20	NIGERIA
NORWAY	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.49	0.48	0.49	0.45	0.44	0.43	0.43	0.43	0.43	0.45	0.50	0.51	0.54	0.55	NORWAY
OMAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.01	0.01	0.01	0.02	0.02	OMAN
PAKISTAN	-	-	-	0.70	0.70	0.74	0.79	0.79	0.75	0.67	0.55	0.54	0.40	0.42	0.37	0.37	0.34	0.14	0.06	0.07	0.07	0.06	0.06	0.06	PAKISTAN
PANAMA	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	PANAMA
PAPUA NEW GUINEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	PAPUA NEW GUINEA

	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956 1957	1958	1959 1960 1961	1962 1963 1964	1965 1966 1967	1968 1969 1970	1971 1972 1973	1974 1975 1976	1977	1978 1979	1980 1981 1982	1983 1984 1985	1986 1987 1988	1989 1990 1991	
PARAGUAY	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.02	0.03	PARAGUAY
PERU	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.16	0.16	0.18	0.15	0.15	0.11	0.10	0.09	0.10	0.10	0.07	0.06	0.06	0.06	0.06	0.07	0.06	PERU
PHILIPPINES	0.30	0.29	0.29	0.29	0.29	0.29	0.29	0.39	0.45	0.45	0.41	0.40	0.43	0.40	0.35	0.34	0.31	0.18	0.10	0.10	0.10	0.09	0.10	0.09	PHILIPPINES
POLAND	1.00	0.95	0.95	0.95	0.95	1.05	1.36	1.50	1.73	1.73	1.56	1.52	1.37	1.28	1.45	1.47	1.41	1.26	1.40	1.39	1.24	0.72	0.44	0.56	POLAND
PORTUGAL	-	-	-	-	-	-	-	-	-	0.25	0.25	0.24	0.20	0.16	0.15	0.16	0.16	0.15	0.20	0.19	0.19	0.18	0.18	0.16	PORTUGAL
QATAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.02	0.03	0.03	0.04	0.05	QATAR
ROMANIA	-	-	-	-	-	-	-	-	-	0.50	0.50	0.49	0.34	0.32	0.35	0.36	0.36	0.30	0.26	0.24	0.21	0.19	0.19	0.19	ROMANIA
RWANDA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	RWANDA
SAINT KITTS AND NEVIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	SAINT KITTS AND NEVIS
SAINT LUCIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	SAINT LUCIA
SAINT VINCENT AND THE GRENADINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	SAINT VINCENT AND THE GRENADINES
SAMOA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SAMOA
SAO TOME AND PRINCIPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SAO TOME AND PRINCIPE
SAUDI ARABIA	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.08	0.07	0.07	0.05	0.07	0.06	0.24	0.23	0.58	0.66	0.97	1.02	SAUDI ARABIA
SENEGAL	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.05	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SENEGAL
SEYCHELLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SEYCHELLES
SIERRA LEONE	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SIERRA LEONE
SINGAPORE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04 e/	0.05	0.05	0.04	0.08	0.08	0.08	0.09	0.10	0.11	SINGAPORE
SOLOMON ISLANDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	SOLOMON ISLANDS
SOMALIA	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SOMALIA
SOUTH AFRICA	1.15	1.12	1.12	1.12	1.12	1.04	0.90	0.83	0.70	0.70	0.71	0.67	0.54	0.53	0.52	0.52	0.54	0.50	0.40	0.42	0.42	0.41	0.44	0.45	SOUTH AFRICA
SPAIN	-	-	-	-	-	-	-	-	-	1.14	1.14	1.11	0.93	0.86	0.73	0.92	1.04	0.99	1.53	1.53	1.78	1.93	2.03	1.95	SPAIN
SRI LANKA	-	-	-	-	-	-	-	-	-	0.11	0.11	0.11	0.10	0.09	0.08	0.06	0.05	0.03	0.02	0.02	0.02	0.01	0.01	0.01	SRI LANKA
SUDAN	-	-	-	-	-	-	-	-	-	-	0.11	0.11	0.06	0.07	0.07	0.06	0.06	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SUDAN
SURINAME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SURINAME
SWAZILAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	SWAZILAND
SWEDEN	2.35	2.35	2.04	2.00	1.98	1.85	1.73	1.65	1.65	1.59	1.46	1.43	1.30	1.30	1.26	1.25	1.25	1.30	1.20	1.24	1.31	1.32	1.25	1.21	SWEDEN
SYRIAN ARAB REPUBLIC	0.12	0.12	0.12	0.12	0.12	0.11	0.09	0.08	0.08	0.08	0.08	0.08	g/	0.05	0.05	0.04	0.04	0.02	0.02	0.02	0.03	0.03	0.04	0.04	SYRIAN ARAB REPUBLIC
THAILAND	-	0.27	0.27	0.27	0.27	0.24	0.21	0.18	0.18	0.18	0.16	0.16	0.16	0.16	0.14	0.13	0.13	0.11	0.10	0.10	0.10	0.08	0.09	0.10	THAILAND
TOGO	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	TOGO
TRINIDAD AND TOBAGO	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.03	0.03	0.03	0.04	0.05	TRINIDAD AND TOBAGO
TUNISIA	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.02	0.02	0.02	0.03	0.03	0.03	0.03	TUNISIA
TURKEY	0.93	0.91	0.91	0.91	0.91	0.91	0.75	0.65	0.65	0.65	0.63	0.61	0.59	0.40	0.35	0.35	0.35	0.29	0.30	0.30	0.30	0.32	0.34	0.32	TURKEY
UGANDA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	UGANDA
UKRAINIAN SOVIET SOCIALIST REPUBLIC	0.88	0.84	0.84	0.84	0.84	0.92	1.30	1.63	1.88	2.00	1.85	1.80	1.60	1.98	1.97	1.93	1.87	1.71	1.58	1.53	1.46	1.32	1.28	1.25	UKRAINIAN SOVIET SOCIALIST REPUBLIC
UNION OF SOVIET SOCIALIST REPUBLICS	6.62	6.36	6.36	6.36	6.36	6.98	9.85	12.28	14.15	15.00	13.96	13.62	13.62	14.97	14.92	14.61	14.18	12.97	11.33	11.60	11.10	10.54	10.20	9.99	UNION OF SOVIET SOCIALIST REPUBLICS
UNITED ARAB EMIRATES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.08	0.07	0.10	0.16	0.18	0.19	UNITED ARAB EMIRATES
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	11.98	11.48	11.48	11.37	11.37	11.37	10.56	10.30	9.88	8.69	7.81	7.62	7.78	7.58	7.21	6.62	5.90	5.31	4.64	4.52	4.46	4.67	4.86	4.86	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
UNITED REPUBLIC OF TANZANIA	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	UNITED REPUBLIC OF TANZANIA
UNITED STATES OF AMERICA	39.89	39.89	39.89	39.89	39.79	38.92	36.90	35.12	33.33	33.33	33.33	32.51	32.51	32.02	31.91	31.57	31.52	29.90	25.00	25.00	25.00	25.00	25.00	25.00	UNITED STATES OF AMERICA
URUGUAY	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.16	0.16	0.12	0.11	0.10	0.09	0.07	0.06	0.04	0.04	0.04	0.04	0.04	0.04	URUGUAY
VANUATU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	VANUATU
VENEZUELA	0.20	0.27	0.27	0.27	0.27	0.30	0.32	0.35	0.39	0.44	0.43	0.42	0.50	0.52	0.50	0.45	0.41	0.32	0.40	0.39	0.58	0.58	0.60	0.57	VENEZUELA
VIET NAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03	0.03	0.03	0.02	0.01	0.01	VIET NAM
YEMEN	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	YEMEN
YUGOSLAVIA	0.34	0.33	0.33	0.33	0.33	0.36	0.43	0.44	0.44	0.44	0.36	0.35	0.35	0.38	0.36	0.40	0.38	0.34	0.38	0.39	0.42	0.44	0.44	0.44	YUGOSLAVIA
ZAIRE	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.07	0.08	0.09	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	ZAIRE
ZAMBIA	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	ZAMBIA
ZIMBABWE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	ZIMBABWE
TOTAL	102.44	100.31	100.15	100.12	100.60	100.51	100.00	100.00	100.00	100.84	102.37	100.04	101.11	100.67	100.43	100.31	100.58	100.26	100.11	100.07	100.07	100.34	100.00	100.00	TOTAL

Notes

a/ The rates of assessment for Czechoslovakia and Hungary for the years 1962 and 1963 were retroactively decreased by General Assembly resolution 1927 (XVIII) of 11 December 1963 to 1.04 and 0.51, respectively. These decreases were offset in 1964 against additional income arising from the admission of seven new Member States in 1962 and 1963.

b/ For the years 1959, 1960 and 1961, Egypt and Syria were assessed jointly as the United Arab Republic.

c/ Indonesia ceased to co-operate with the Organization with effect from 1 January 1965, resuming full participation on 28 September 1966.

d/ Singapore, which had formed part of Malaysia, became an independent State in August 1965.

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